

**City of Hemphill, Texas  
Fiscal Year 07/01/2019-06/30/2020  
Budget Cover Page  
June 18, 2019**

In accordance with section 102.007(d) of the Texas Local Government Code, the City of Hemphill is providing the following information:

The July 1, 2019-June 30, 2020 budget will raise the same amount of revenue from property taxes as last year’s budget. The property tax revenue to be raised from new property tax added to the tax roll this year is \$0.00.

The City of Hemphill has not levied an ad valorem tax since 1990 and the 2019-2020 fiscal year budget does not include the levy of a property tax. Therefore, the City of Hemphill property tax rates for the preceding and current fiscal year including the adopted rate, effective tax, effective maintenance and operations tax rate, rollback tax rate and debt rate remain at \$0.00

The amount of City debt obligations secured by property taxes at 07/01/2019 is \$0.00. The City currently has no General Obligation bonds or Certificates of Obligation. General Obligation bonds are direct obligations of the City payable from ad valorem taxes levied, and Certificates of Obligation are direct obligations of the City payable from ad valorem taxes levied which are additionally secured by subordinate pledge of the surplus of net revenue of the City’s electric, natural gas, water, and sewer funds. The City currently has \$386,000 in USDA Rural Development Revenue Bonds, which are secured by a pledge of surplus net revenue of the City’s water and sewer funds. The City currently has \$143,000 in debt in the form of time warrants due to First State Bank of Hemphill, which are \$123,000 for street paving and \$20,000 for the Hemphill VFD Building.

The City of Hemphill does not currently levy an ad valorem tax. The City’s revenues come from utility sales of electricity, water, natural gas, sewer, and garbage, from wholesale water sales to G-M Water Supply Corporation, and from general sales and use tax. The City receives a few other miscellaneous revenues and user fees. This budget includes utility rate increases for water and sewer rates. The additional revenue to be raised from these rate increases for the 07/01/2019-06/30/2020 budget year is projected to be \$129,779 for utility sales water and \$56,603 for utility sales sewer.

The members of the governing body voted on the budget as follows:

<p><b>FOR:</b></p> <p style="text-align: center;">Herb Rice, Alderman Place 1 Shelly Starr, Alderwoman Place 2 Ray Tomlinson, Alderman Place 3 Lee M. Dutton, Jr., Mayor Pro-Tem/Alderman Place 4 James A. “Jamie” Westbrook, Alderman Place 5</p>	<p><b>AGAINST:</b></p>
<p><b>ABSENT:</b></p>	<p><b>PRESENT AND NOT VOTING:</b> Robert Hamilton, Mayor (only votes to break a tie)</p>

**CITY OF HEMPHILL, TEXAS**  
**FY 2019-2020 BUDGET**  
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**FY 2019-2020 BUDGET**  
**CITY OF HEMPHILL, TEXAS**  
**PRINCIPAL OFFICIALS**

**MAYOR**

ROBERT HAMILTON

**CITY COUNCIL**

Herb Rice, Alderman Place 1

Shelly Starr, Alderwoman Place 2

Ray Tomlinson, Alderman Place 3

Lee M. Dutton, Jr., Mayor Pro-Tem/Alderman Place 4

James A. "Jamie" Westbrook, Alderman Place 5

**CITY MANAGER**

Laure Morgan, TRMC, CMC, MPA

**CITY SECRETARY/ACCOUNTANT**

Kelli Beall

**CITY UTILITY SUPERVISOR**

Calvin "Lynn" Clark

**CITY ELECTRICAL SUPERVISOR**

Cecil Paul Mott

**CHIEF OF POLICE**

Roy "David" West

**MUNICIPAL JUDGE**

Peggy Cannon

**WATER AND SEWER PLANT SUPERVISOR**

Elsmer "Woodie" Dorsey

**ACKNOWLEDGEMENTS**

Special thanks to all the City employees who contributed to this budget.

June 18, 2019

Dear City of Hemphill Resident:

Welcome to the City of Hemphill's financial plan and budget for Fiscal Year 07/01/2019-06/30-2020. We expect this document will provide significant information in an easy to read and understandable format. I know that the City Manager, City Secretary/Accountant, Supervisors, and City Employees as well as the City Council has worked hard to make this budget a success. The City Council and I express our gratitude to those who have participated in this budget process.

A budget serves many purposes. It is a financial planning tool, a way for the City Council to allocate financial resources in a way that accomplishes our goals. It is a communication device that provides information to the council and the citizens on how our City operates. The budget is also a policy document, whereby the City Council establishes certain policy goals and the general direction for the City for the current budget years and the future. Last but not least, the budget is an operations guide, providing insight into the services provided and managed by the City departments and how those tasks are accomplished at both the service level and financial level.

The City of Hemphill is a General Law Type A City that operates a wide range of municipal services. The City of Hemphill does not currently levy an ad valorem tax and has not assessed an ad valorem tax since 1990; hence, the main sources of City revenues are provided by utility sales of electricity, natural gas, water, sewer, and garbage and from general sales and use tax revenue. The City of Hemphill applies for grant funding when possible to supplement revenues for some capital improvements and infrastructure and for the fire and police departments. The City of Hemphill is progressive in using this revenue to make long-term investments into the community in the areas of public safety, parks, and critical infrastructure.

The City of Hemphill, the City Council, City Manager, and City staff takes planning the future of our City seriously and encourages everyone to attend City Council meetings and to get involved in expressing their concerns about the future direction of our City. The City has a goal to formulate and implement a long-range financial plan and capital improvements plan within the next year, for the first time.

If you have questions about the budget format or about any items in the budget, contact Laure Morgan, City Manager or Kelli Beall, City Secretary/Accountant.

Sincerely,

Robert Hamilton, Mayor

CITY OF HEMPHILL, TEXAS

Date: June 18, 2019

To: Robert Hamilton, Mayor  
Herb Rice, Alderman Place 1  
Shelly Starr, Alderwoman Place 2  
Ray Tomlinson, Alderman Place 3  
Lee M. Dutton, Jr., Mayor Pro-Tem/Alderman Place 4  
James A. "Jamie" Westbrook, Alderman Place 5

From: Laure Morgan, City Manager, TRMC, CMC, MPA

Subject: FY 07/01/2019-06/30/2020 Budget Transmittal Letter and Budget Summary

On behalf of the City of Hemphill staff, I am pleased to submit the Fiscal Year 2019-2020 Budget. The City of Hemphill finds itself, for the most part, in a healthy financial position, because of prudent financial decisions made over the last several years. The City of Hemphill is, however, facing some financial challenges, beginning in fiscal year 07/01/2021-06/30/2022, due to the City's wholesale water contract with G-M Water Supply Corporation terminating, resulting in the loss of approximately \$330,000 in revenue each year; in addition, the City will possibly face a loss of revenue in the future two to five years, due to the possible relocation of Brookshire Bros. Grocery Store and Pharmacy outside our electric service territory, which will result in an approximate \$100,000 loss of electric revenue. The City is currently developing a long-range strategic, financial and capital improvements plan to replace these revenue streams and to implement strategic planning and performance management in order to make more long-range plans for the future. The City plans to cut expenses and increase some utility rates, and the City may have to look at the possibility of levying an ad valorem tax in the next few years. The City had infrastructure and capital improvements that were needed in the prior fiscal year that could not be postponed, and, in addition, the City's budgeted beginning cash balance fell short in FY 2018-2019 by approximately \$80,000. Hence, our starting cash position this year is less than anticipated. On the bright side, the City is working with a manufacturing facility, 2BGreen, LLC, which is anticipated to open in the next two years, which will bring additional utility revenue and jobs into the City.

The electric, natural gas, and garbage departments are generating a profit, and with the water and sewer rate increases approved by the city council, those departments will be more profitable, so that the City will be able to make needed capital improvements and debt obligations. Any additional unforeseen revenues will be reinvested or used for needed capital improvements in the future. All current personnel positions are funded and personnel benefits are stable with no

significant benefit changes. Due to a significant increase in family medical coverage under the current plan with TML Health Benefits, the City's health insurance provider, effective 10/1/2019, the City is looking at changing their plan to a more affordable one for both the employee and the family coverage. At the time this budget was passed, the City was still evaluating possible options and considering an option that would be a savings to budget.

The current economic situation and the need to reformulate the budget format and allocations made this year's budget development more challenging and time consuming for the staff members who prepared it this year, Laure Morgan, City Manager, and Kelli Beall, City Secretary/Accountant, as they both had just taken over these positions; however, this difficult process will make budget tracking and reporting throughout the year and next year's budget development easier for the next budget year.

In preparing this budget document, our goal is to provide a transparent document that can be used to provide accountability and accurate reporting to citizens, city council and staff. This is our first time to prepare this type of document, so it is a work in progress; hence, we know as time goes by that we will find better ways to present this information. This transparent document is intended to provide significant detail of the City's budget as it relates to the four recognized purposes of a budget book below.

- 1) Budget as a Financial Document—This budget document provides thorough information about the composition, past performance, and current assumptions of our revenue streams. Information is intended to be clear in how the City spends the money with which it is entrusted.
- 2) Budget as a Planning Document—This budget book describes the way the City will achieve its goals through on-going operations and special projects.
- 3) Budget as a Policy Document—This budget describes policies that guide the management of the City—such as purchasing, investment, debt and fund balance policies or a description of policies that guide financial decisions.
- 4) Budget as a Communications Tool—Overall, the budget is a communication tool that summarizes information in an understandable format for public's consumption.

The following pages will provide a summary of the factors affecting the budget including major individual funds, their purpose, revenue sources, and proposed expenditures.

#### GENERAL COMMENTS ON FY 2019-2020 BUDGET:

Priorities used to define budget development include:

- Stabilization of revenues and expenses, especially accurately forecasting utility revenues and general sales and use tax revenues.
- Prioritization and completion of needed/requested 2019-2020 Capital Improvements.
- Development of a long-range financial and capital improvements program for the first time during the 2019-2020 fiscal year.
- Optimization of utility rates especially with upcoming G-M Water Supply Contract ending on June 20, 2021 and decrease subsidy/allocation to water and sewer departments



from other utility departments, by increasing water and sewer rates to make these departments more profitable. The City plans to have a water and sewer rate study done in conjunction with the Public Utility Commission.

- Identified a need to conduct a utility rate study during the FY 2019-2020.
- Maintaining personnel benefits and competitive pay rates to attract and retain qualified employees.
- Focus on optimum service levels for the operation of facilities and infrastructure.
- Enhancement and major maintenance to components of the utility systems. This includes applying for grants where and when available.
- Continue to fund enhancement of the City's appearance and community.
- Continue to encourage business development and job growth.
- Technology upgrades as they can be afforded to improve service quality.
- Apply for grants to help supplement needed improvements.

## REVENUES

The City has a diversified stream of revenue from utility sales, garbage sales, general sales and use tax, and wholesale water sales to G-M Water Supply Corporation. General Fund revenues are projected to generate \$1,372,017 in FY 2019-2020, so this represents a 1.13% decrease, mainly due to a decrease in general sales and use tax. Utility Fund revenues are projected to generate \$4,615,549 in FY 2019-2020, so this represents an 8.97% increase, mainly due to increases in water and sewer rates and the wholesale water rate charged to G-M Water Supply Corporation.

### General Fund Revenue

#### Sales Tax Revenue

The largest source of general fund revenue is sales tax receipts or general sales and use tax. The City's FY 2018-2019 Budget had projected sales tax receipts of \$508,654; however, this sales tax projection failed to take into account some large audit adjustments from the prior year. The City has only received \$466,291 from 07/01/2018-06/30/2019; hence, the actual sales tax received will fall approximately \$42,363 short of what was projected. As a result of this, the FY 2019-2020 projected sales tax receipts were based on historical receipts and subtracting audit adjustments received in each month, which makes the projected sales tax receipts \$428,653. Remaining conservative with these projections allows for adjustments to operations and capital expenditures.

#### Garbage/Solid Waste Revenue

The City contracts with a contractor for citizen and business garbage services. The projected sales of garbage to city customers for FY 2019-2020 is \$311,100, which is an increase of 3.1% over FY 2018-2019, mainly due to an increase in customers and services.

#### Other General Fund Revenue

The City also has General Fund revenue in the Municipal Court and Cemetery departments which is projected to total \$18,812 and \$2,222, respectively. The City expects to receive grant funding for the Police Department in the amount of \$34,453 and the administrative and street departments in the amounts of \$300,000 and \$200,000 respectively, when a Texas Capital Fund Grant Application is submitted and approved; however, due to waiting on the proposed manufacturer to submit needed documentation, the City cannot be assured that this TCF will be received in the FY 2019-2020.

### Enterprise/Utility Fund Revenue

#### Electric Department Revenue

The City of Hemphill operates a municipally-owned electric distribution system, and the city purchases wholesale electricity from Deep East Texas Electric Cooperative, under a contract agreement. Sales-Electricity for 2019-2020 budget year is budgeted to be \$2,375,773, which is a decrease of \$89,458 or 3.6% from the 2018-2019 fiscal year. This budgeted amount is based on actual sales for the trailing twelve-month period of April 2018-March 2019. This revenue is dependent on the severity of the weather during the summer and winter months. The City also has \$43,578 of revenue budgeted for Sales-Night Light, Electric Service Fees, Supply Sales-Electric, and Miscellaneous Income Electric. The City expects to receive grant funding for the Electric Department in the amount of \$350,000, when a Texas Capital Fund Grant Application is submitted and approved; however, due to waiting on the proposed manufacturer to submit needed documentation, the City cannot be assured that this TCF will be received in the FY 2019-2020.

#### Gas Department Revenue

The City of Hemphill operates a municipally-owned natural gas distribution system, and the city purchases wholesale natural gas from Magnum Gas, under a contract agreement. Sales-Gas for the 2019-2020 budget year is budgeted at \$281,549, and increase of \$23,336 or 9.03% from the 2018-2019 fiscal year. This based on an increase in gas prices, and actual sales of gas for the trailing twelve-month period.

#### Water Department Revenue

The City of Hemphill operates a municipally-owned water distribution system and the C.C. Rice Water Treatment Plant located at 4040 Palo Gaucho Xing, Hemphill. The City sells treated water to city customers, and the city also sells wholesale water to G-M Water Supply Corporation under a wholesale water contract that will terminate in June of 2021. When the contract with GMWSC ends, the City will not be getting approximately \$330,000 of revenue each year. The City computed its' current cost to treat water per thousand gallons at \$3.9917/thousand, but the City has been selling water to city customers at a minimum of \$28.00 for the first two thousand gallons and a rate of \$3.05/thousand after the first two thousand gallons. The City Council met in a budget workshop in May of 2019, where it was discussed that the city is currently selling water at a loss to city utility customers, so, due to this and due to the pending GMWSC contract ending, the city must make a plan to make up this lost revenue

and/or cut expenses. The City Council voted in their June 18, 2019 regular meeting to raise water rates, by raising the minimum rate and raising the rate per thousand. Residential customers will have fixed rate per thousand after the first two thousand gallons, but Commercial customers will have graduated/increasing scale after the first two thousand gallons. (Refer to copy of rates attached to budget)

Sales-Water, with the rate increases imposed, will generate \$448,392 in revenue for the 2019-2020 fiscal year, an increase of \$133,679 or 42.4% from the 2018-2019 fiscal year. This rate increase will allow the city to sell water at a profit to both city customers and GMWSC. Sales-GM Water for the 2019-2020 fiscal year is budgeted at \$324,972, which is an increase of \$33,783 or 11.6% from the 2018-2019, due to an automatic rate increase written into the contract with GMWSC. The City also expects to receive grant funding for the Water Department in the amount of \$75,000, when a Texas Capital Fund Grant Application is submitted and approved; however, due to waiting on the proposed manufacturer to submit needed documentation, the City cannot be assured that this TCF will be received in the FY 2019-2020.

#### Sewer Department Revenue

The City of Hemphill operates a municipally-owned sewer system and the Waste Water Treatment Plant located at 951 Beckcom Road, Hemphill. The City bill city water customers for sewer based on the amount of water that is used each month. The City computed its' current cost to treat sewer per thousand gallons at \$8.6024/thousand, but the City has been treating sewer for city customers at a minimum of \$24.00 for the first three thousand gallons and a rate of \$3.00/thousand after the first three thousand gallons. The City Council met in a budget workshop in May of 2019, where it was discussed that the city is currently treating sewer at a significant loss, so, due to this and due to the pending GMWSC contract ending, the city must make a plan to make up this lost revenue and/or cut expenses. The City Council voted in their June 18, 2019 regular meeting to raise sewer rates, by raising the minimum rate, lowering the minimum usage from three thousand to two thousand gallons and raising the rate per thousand. Residential and commercial customers will have fixed rate per thousand after the first two thousand gallons. (Refer to copy of utility rates attached to budget)

Sales-Sewer, with the rate increase imposed, will generate \$283,015 in revenue for the 2019-2020 fiscal year, an increase of \$59,281 or 26.5% from the 2018-2019 fiscal year. This rate increase will minimize the net loss to treat sewer to city customers. The City also has \$19,310 budgeted for Sludge Disposal Fees, which are fees generated from waste haulers who have a permit to dispose of their sewer sludge at the city's waste water treatment plant. The City also expects to receive grant funding for the Sewer Department in the amount of \$75,000, when a Texas Capital Fund Grant Application is submitted and approved; however, due to waiting on the proposed manufacturer to submit needed documentation, the City cannot be assured that this TCF will be received in the FY 2019-2020.

#### Other Enterprise/Utility Fund Revenue

The City operates an Overhead Department and a Water Plant Department. The Overhead Department's revenue consists of Late Charges added to the customers' utility bills/accounts,

interest earnings, supply sales, and other miscellaneous revenues, so the total of these revenues for the Overhead Department for the 2019-2020 fiscal year are budgeted at \$53,226. Late charges have decreased and are anticipated to decrease, based on a stricter payment and extension for payment policy implemented by the City.

The Water Plant Department is operated so that the City can accurately compute the cost to the city to operate the plant and treat water. The only revenue anticipated for the Water Plant Department for the 2019-2020 Fiscal Year is the remaining Texas Community Development Block Grant Funds of \$255,987, for the cost of coating the two ground storage tanks at the water treatment plant.

## EXPENSES

The greatest challenge to formulating the City's budget is providing consistent levels of service, complying with regulatory requirements, and maintaining infrastructure without increasing expenditures disproportionately to revenues, especially since the City assesses no ad valorem tax. Construction, materials and utility costs have increased and personnel expenses continue to grow. This year the city's staff worked hard to manage budgeted expenses, cut unnecessary expenses in recognition of flat revenue projections in several departments and the impending loss of GMWSC wholesale water sales in June of 2021. The city's staff also recognized the need to increase water and sewer rates due to increasing expenses and regulatory requirements in both departments, especially at the water and waste water treatment plants.

### Personnel Expenses

The City employees are the greatest asset to this organization and to our citizens. The City employs 26 full-time employees and one-part time employee, but City Council members, which are not included in the preceding numbers, are also paid through the City's payroll system. Compensation and benefits are the most significant portion of the City's expenditures in the budget, the proposed budget includes a 6% increase in medical insurance. The City pays 100% of each employee's medical, dental, and vision insurance coverage, and, if the employee needs dependent/family coverage, the City pays 50% of the dependent/family coverage for medical, dental, and vision insurance. Each employee can receive pay increases/adjustments by completing additional training, completing certifications, taking on additional responsibilities in the department they currently work in or another city department, or through a favorable probationary performance evaluation after 90 days of employment or annual performance evaluation.

Further in this budget document, our Organizational Chart is included. Our payroll budget is also included as part of this document. Many of our employees work in multiple departments, so, as a result of this, their salary/pay and benefits are expensed to multiple departments on a percentage basis. Many of our employees are required to hold certain certificates or licenses or attend periodic training by state regulatory agencies or by the City, so these employees have higher pay rates in order to prevent them from going to work for another entity at a better pay rate once they get these certificates, training or licenses. Personnel costs in each department are shown on each department's budget.

## General Fund Expenses

General Fund expenses are the cost to run all general government departments, which are administration, police, fire, garbage, parks, animal control, municipal court, streets, and cemetery. Administration department expenses are allocated to both the general and enterprise fund departments based on the percentage of administrative expenses that each department uses. Budgeted expenses in the general fund were based on both historical and conservative estimates, and several unnecessary expenses were eliminated. The General Fund expenses include funds that further a public purpose in the form of monthly or annual donations or services provided to Hemphill Housing Authority, East Sabine Senior Services, Salvation Army/United Christian Services, JR Huffman Public Library, and Patricia Huffman Smith Remembering Columbia Museum. In addition, the Enterprise fund subsidizes the General fund in the form of interfund transfers and allocations. A detailed list of budgeted expenditures in each General Fund department are listed in the budget.

The Police Department will be purchasing state and federally mandated NIBRS compliant software and mobile data terminals for each police unit, which will be funded by grants.

Current challenges facing the City in the General Fund are the need to resurface and maintain city streets, increasing costs in the police department due to state agency requirements, and the need to maintain, map, and expand the city cemetery. Due to city growth, the City is also running out of office space at city hall, so there is a need to plan for an expansion of city hall within the next five to ten years.

## Enterprise/Utility Fund Expenses

Transfer expenditures to the General Fund make up a large percentage of all Enterprise/Utility Fund expenses. Personnel costs are also substantial, and salary, benefits, and other personnel costs are shown in each department's budget.

Operational expenses continue to escalate, including mandated operational changes, construction, maintenance of utility systems and infrastructure, chemicals, and equipment. The City is highly regulated by Texas Commission on Environmental Quality, so the utility system is required to perform weekly, monthly, quarterly, and yearly stringent water and effluent laboratory tests and backflow prevention device monitoring for regulatory compliance; in addition, the Railroad Commission of Texas also regulates the natural gas system and mandates numerous reports, training and testing in the natural gas system. The age of the systems in combination with increasing customer demand requires continuous maintenance of all utility distribution systems, storage tanks, the water treatment plant, the waste water treatment plant, equipment, and vehicles. Even with staff striving to cut unnecessary expenditures and costs, there is a 1.1% total increase in the cost to operate all city utility systems. The Enterprise/Utility System will also be expanding their distribution system in the next two years, due to the planned and anticipated construction of a manufacturing facility. The City will use a Texas Capital Fund Grant to fund these expansions, which is included in the budget for each department. Most expenditures are based on historical expenses, cost of services and historical city consumption and purchases from wholesale utility providers, and providers as well as conservative estimates.

### Electrical Department Expenses

The City purchases wholesale electricity from Deep East Texas Electric Cooperative under a contract. The largest expenses in this department are wholesale electric purchases, salaries/wages, employee benefits, and departmental supplies. In order to attract trained and competent electric linemen, the city has to compete with other electric companies who offer much more attractive pay rates; hence, the city tries to offer a competitive pay rate for these positions in order to retain educated and trained staff.

### Natural Gas Department Expenses

The City purchases natural gas from Magnum Gas under a contract agreement and pays Kinder Morgan and Tennessee Gas for gas storage and pipeline fees. The largest expenses in this department are wholesale gas purchases, storage and pipeline fees, salaries/wages, employee benefits, and departmental supplies. The City is highly regulated by the Railroad Commission of Texas, so extensive training of gas operators also drives up expenses in this department.

### Water Department and Water Plant Department Expenses

These two departments are kept separate for budget purposes in order for the city to track the cost of operating the Water Treatment Plant and to track the cost to produce water at the plant. The City purchases raw surface water out of Toledo Bend Reservoir under a contract with the Sabine River Authority of Texas. The cost of the distribution system is tracked in the Water Department, and the cost of operating the Water Plant and cost to produce and treat water is tracked in the Water Plant Department. The City is experiencing increasing costs in both these departments due to regulatory requirements and the increasing cost to maintain facilities, distribution lines, and maintenance of infrastructure. The largest expenses in this department are salaries/wages, employee benefits, purchases-raw water, purchased-electricity, maintenance and repair, water plant chemicals, lab testing fees and professional services. The City anticipates a reduction of expenditures in the 2021-2022 budget year when the City's wholesale water supply contract with G-M Water Supply Corporation terminates, but the expenditure reduction will be mostly in the categories of water plant chemicals and wages/salaries, due to the fact that the plant will be producing less water and to the fact that this will not require the plant to be manned for as many hours during the week; however, due to regulatory requirements and the design of the plant, most of the expenditures to run the plant are fixed. In addition, the City has a need to expand, replace, and/or maintain their distribution lines in the near future in certain areas of the City, mainly in the area of Highway 87 North, where a manufacturing facility and Brookshire Bros. store is anticipated to be built. In addition, all water operators have to be licensed by TCEQ and must attend training and continuing education to renew their license.

### Waste Water/Sewer Department Expenses

The City operates a Waste Water Treatment Plant and treats waste water for city sewer customers. The City is experiencing increasing costs in this department due to regulatory requirements and the increasing cost to maintain the plant/facilities, distribution lines, and maintenance of infrastructure. The largest expenses in this department are salaries/wages,

employee benefits, purchases-raw water, utility expense, maintenance and repair, sewer treatment chemicals, lab testing fees and professional services. In addition, the City has a need to expand, replace, and/or maintain their distribution lines in the near future in certain areas of the City, mainly in the area of Highway 87 North, where a manufacturing facility and Brookshire Bros. store is anticipated to be built. In addition, all waste water operators have to be licensed by TCEQ and must attend training and continuing education to renew their license.

#### Overhead Department

The Overhead Department expenses are tracked in order to keep up with expenses that cannot be tied to one particular department. Since some employees work in several departments, including some administrative staff, and since several city vehicles are used in more than one department, those expenses are tracked/expensed in the Overhead department. Overhead expenses are reallocated to other departments in the General and Enterprise Fund, based on the percentage of overhead expenses that each of those department uses. The largest expenditures in the Overhead Department are salaries/wages, employee benefits, maintenance and repair, vehicle maintenance and repair, departmental supplies, fuel, and safety training.

#### CAPITAL IMPROVEMENTS

The initial list of capital improvements to be funded in the 2019-2020 fiscal year was long, as each department submits their initial requests. The City Manager and the City Secretary cut some initial requests and then formulated a preliminary list for the council to consider at their May 21, 2019 regular meeting. After initial consideration and communication of priorities for the immediate and future fiscal years, the final/proposed list of capital improvements to be funded was made. Refer to the list of Capital Improvements page in the Budget Document.

The City is anticipating that the 2BGreen, LLC, manufacturing facility will be built within the next one to two years, so the city will have to expand their infrastructure to provide utilities and streets for this facility. These funds will come from a Texas State Capital Fund Improvements Grant; hence, these capital expenditures will only be spent when/if the grant is received in the 2019-2020 fiscal year. These will be a total of \$1,000,000 and are included in the Governmental/General Fund's streets and administrative department and in the Enterprise/Utility Fund's electrical, waste water, and water departments.

Our City Electrical Supervisor of over 25 years is slated to retire in February of 2020, so the upgrades to electrical system by city personnel and upgrades to electrical system which are budgeted total \$51,650, and these are upgrades to the system that the supervisor identified that need to be completed, prior to his retirement. This was also to allow him to train his current staff on how to perform these upgrades for the future.

The City is receiving a Texas Community Development Block Grant in order to coat two ground storage tanks at the Water Treatment Plant, so the remaining funds/expenditures for this project of \$255,987 are included in Capital Improvements. In addition, a filter on the clarifier at the Water Treatment Plant needs to be repaired and new filter media needs to be put back in it, so the projected cost is \$18,000.

The Waste Water Plant Supervisor and Utility Supervisor had identified improvements to a lift station and wet well pump that will need to be done in the amount of \$15,800. The City has also received some FEMA reimbursement funds from Hurricane Harvey that may be used for lift station improvements, but those are not currently in the budget until those specific projects are identified and estimates for improvements are completed. The City expects to receive more Hurricane Harvey FEMA reimbursement funds for identified projects, but those were not included in the budget until final approval and planning has been done.

The City Utility Supervisor and his departments have been asking for a skid steer, trailer, and utility truck for several years. They were included in previous budgets and not spent or were reallocated to other departments as the funds previously budgeted for those items—skid steer, trailer, and utility truck—were not enough. The skid steer and attachments, trailer, and one-ton utility truck will be used in the overhead department, meaning it will be used to maintain streets, distribution lines and systems, and at all city facilities, so the total of those three capital improvements is \$162,600. The city council debated back and forth about whether to fund the truck in this year, but after discussing the necessity and safety considerations, it was determined that all three needed to be purchased.

The City completed several capital improvements in the 2018-2019 budget year, which were necessary, but brought down the city's projecting ending cash balance for 2018-2019, due to the beginning cash balance for 2018-2019 being underestimated by approximately \$80,000.

#### DEBT AND DEBT SERVICE

The debt service that must be paid during the 2019-2020 fiscal year totals, \$54,000. Refer to Cash Flow Projection document in the budget. Next fiscal year, 2020-2021, our debt service should only be \$34,000 as we intend to pay off the time warrant/loan for the VFD building in July 2019 in order save on interest expense this year. The City has a goal to formulate a plan to pay off the street paving note earlier than anticipated, as by the time it is paid off, the City will be in need of additional street paving. After the 2019-2020 fiscal year, the amount of debt owed on the time warrant/loan for street paving will be \$98,000, which means the debt would not be retired until June of 2024, if the City continues to pay \$25,000 per year. The interest we are paying on this street paving note totals \$5,220 per year. The current total debt owed by the City is \$529,000 or \$441 per capita as compared to \$545,000 or \$455 per capita last year. The principal balance on the UDSA revenue bonds for the waste water treatment/sewer plant is \$386,000, and the balance on the street paving note will be \$123,000.00, as we will paid \$27,000 on the principal in June 2019. The note payable interest rate at First State Bank is 1% over our CD rate of 1.75% and was amortized over ten years. The time warrant/note is set up on a 1-year term, renewable each year for 10 years. I have budgeted \$25,000 for principal payments on the street paving note and \$20,000 for principal payments for the VFD building note in the next fiscal year. Total interest payable for the next fiscal year should be \$22,808 for all debt. The City will be paying \$9,000 on the principal in this fiscal year on the UDSA revenue bonds for the waste water treatment/sewer plant.

#### ALLOCATIONS/INTERFUND TRANSFERS

Prior city budgets used the following allocation structure:



- 1) 30% of all General Fund Department Expenditures were reallocated to the Overhead department; and
- 2) All Overhead department Expenditures, including the 30% allocation of all General Fund Expenditures, were reallocated evenly over the Electric, Gas, Water, and Sewer departments at 25% each.

The City Manager and City Secretary/Accountant did not agree with this prior allocation procedure. The Enterprise/Utility Fund must subsidize the Governmental/General Fund, and the external auditor does an interfund transfer adjusting journal entry each year to allocate cash from the Enterprise fund to the General Fund. The City Manager and the City Secretary/Accountant contacted Goff and Herrington, PC, the city's external audit firm, to try to get their input and understanding of the former city manager's method of general fund and overhead allocations to different departments. They explained to Goff & Herrington, PC, that from an accounting standpoint that the prior allocation method did not make sense. It was proposed to make allocations in which the administrative and overhead department allocations are based on the percentage that each department in each fund comprises or uses. The auditing firm agreed, so allocations were changed to this expense allocation system for allocating administrative and overhead department expenses to each department. This does not change the overall profit and loss, but just the profit and loss of each department.

#### **CLOSING REMARKS**

An extensive amount of time and effort was exerted in order to reformulate and produce this budget, in order to make it a budget that is easily understood and usable to all stakeholders. If after reading it, you have questions, please feel free to contact us by phone at (409) 787-2251 or feel free to e-mail me or Kelli Beall at [lmorgan@cityofhemphill.com](mailto:lmorgan@cityofhemphill.com) or [kbeall@cityofhemphill.com](mailto:kbeall@cityofhemphill.com). I would like to thank the citizens who attended the Public Budget Hearing and the council for their input and for the time they took to understand the issues that are facing the City in the future.

**CITY OF HEMPHILL, TEXAS**  
**FY 2019-2020 BUDGET**  
**PROFILE OF HEMPHILL, TEXAS**

Although the FY 2019-2020 budget is primarily a financial document, the City Council and staff feel it is also a great opportunity to acquaint you with some of the City's history, highlights, facilities, and economy of Hemphill, which make it a great place to visit, live, work, and do business.

**History**

In 1858, Sabine County organized the community of Hemphill, named for Texas Supreme Court Justice John Hemphill. An election determined that the county seat would be moved from Milam to this new settlement in the center of Sabine County. The town site was surveyed and laid out on an 80-acre tract owned by Richard Fendall Slaughter and his wife, Anna (Holman). A post office was established in Hemphill in 1859.

Builders constructed the first courthouse in Hemphill shortly after the community's establishment; it was replaced in 1864 by another building, which burned down in 1875. Builders completed another courthouse in 1877, which was eventually replaced by the current structure in 1906. Other significant early institutions included Sabine Valley University, established in 1879, and First National Bank, which opened in 1907 and closed during the Great Depression. Hemphill Common School District No. 1 organized in the late 1800s, and by 1890 listed three trustees, two teachers and eighty-eight students.

The population of Hemphill increased steadily between 1850 and 1930, due in great part to the presence of the Knox Sawmill in the western part of town. Temple Lumber Company later bought the mill, which burned in 1937. Combined with post-World War II rural-to-urban migration trends and the lack of major thoroughfares in the town, the closing of the sawmill promoted a decline in the community's population. Today, Hemphill remains the seat of the Sabine County government, and is home to several national, state and local offices, remaining a community of vital importance in the state of Texas (McDonald, [www.texasscapes.com](http://www.texasscapes.com)).

**Economy and Overview of Hemphill**

Whether you are looking for a place to stay off the beaten path for a vacation or for a lifetime, you will find Hemphill, Texas one of the most welcoming and relaxing communities in the state. The City of Hemphill invites you to visit our city tucked away in the scenic Pineywoods of East Texas. Hemphill, founded in 1858, is the seat of Sabine County, a vast timber area. The City of Hemphill was incorporated in December of 1939.

Today, Hemphill is a commercial center for lumber and a major gateway to the immense Toledo Bend Reservoir; therefore, it is a mecca for fishing, hunting, and forest/nature and water related activities. The Bassmaster Elite Series designated Toledo Bend Reservoir on the Louisiana-

Texas border as a renowned fishery, and *B.A.S.S/Bassmaster Magazine*. announced that the lake has earned the top spot on Bassmaster's 100 Best Bass Lakes list for 2015 and 2016; therefore, it attracts amateur and professional fisherman from around the globe. A gallows, more than 80 years old, is still in place in the four-cell county jail museum, and our city is home to the Patricia Huffman Smith "Remembering Columbia" NASA Museum. Our city and county are rich in Texas history. Sabine County is also home to the Sabine National Forest.

The Sabine River Authority of Texas has a plan to open a recreational facility on Toledo Bend Reservoir in the near future which will attract bass tournaments and other types of recreational activities, so the City and County look for this to expand visitors, business development, and tourism to our county and city.

The major employers in the City are Hemphill ISD, Brookshire Bros, Ritter Lumber, Sabine County, Sabine County Hospital, and other health providers located within our city.

### **City Government**

The City of Hemphill has a population of 1198 and is a General Law Type A municipality, which elects a mayor and five alderman at-large; in addition, the City operates under the Council-Manager form of government in which the council passes legislation and policy and the City Manager implements the laws and policy. The council members serve two-year staggered terms. The City Council is responsible for casting a vision and direction for the city, enacting legislation in the form of ordinances and resolutions, adopting and amending budgets, making appointments to boards and commissions, and determining the general policies of the City. The City Manager is responsible for the day-to-day operations of the City and implementing policy, legislation, and budgets enacted by the City Council. The Hemphill City Council meets on the third Tuesday of each month at 5:30 pm in the city council chambers located in the building behind City Hall at 211 Starr St., Hemphill, Texas. (Refer to the City's Organizational Chart)

### **More About our City, County and City Location and Direction**

The population of Sabine County is approximately 10,500. At the City of Hemphill, we are working to enhance the quality of life, to improve city services, and to provide transparent and accountable governance. Hemphill is located close to the border between Texas and Louisiana; therefore, we are close to the larger cities of Nacogdoches, Lufkin, Center, Beaumont, and Shreveport, Louisiana. Hemphill is surrounded by the Sabine National Forest and Toledo Bend Reservoir.

The City also prides itself in working with our state and other local governments as well as community organizations to make a better community for everyone. The City also has affordable housing and is also home to Hemphill I.S.D and Sabine County Hospital. The City has two health, rehabilitation, and nursing home facilities within minutes of the city center. City officials in conjunction with other county officials are currently pursuing economic development strategies and opportunities to further develop our city and county, which we expect to come to fruition within the next few years. Currently, the city is proud to be involved in a successful economic development initiative in conjunction with Sabine County and other regional leaders

that is set to bring jobs to our city and county. A manufacturing facility is scheduled to begin construction in our city in 2019-2021, which will create approximately 50 jobs.

At the City of Hemphill and in Sabine County, we take pride in the fact that our citizens are both friendly, helpful, and altruistic; for example, during the Space Shuttle Columbia disaster, our citizens banded together to provide help and assistance to recovery workers and to help in the recovery. The City of Hemphill is definitely a unique community, but we also feel that our community is one of the most friendly, peaceful, and welcoming places in the state and nation that you can choose to visit or to live. The natural beauty of our city and county are unique to the state and the nation. Bring your family and friends for a day or for a lifetime.

### **City Services**

The City of Hemphill owns its municipal utilities which are electric, water, natural gas, and sewer, and, as such, the city obtains revenue from these utilities as well as from general sales and use tax; therefore, the City does not currently levy an ad valorem tax, which makes it attractive for business development. The City provides assistance to the JR Huffman Public Library, East Sabine Senior Services, Hemphill Housing Authority, the Hemphill Dixie League, Patricia Huffman Smith “Remembering Columbia” NASA Museum, our local Salvation Army, and the Hemphill Volunteer Fire Department; in addition, the City provides four full-time police officers for police protection within the city limits. The City also provides garbage, animal control, parks, and solid waste disposal services. The City also maintains a city cemetery.

### **Demographics of Hemphill and Sabine County**

Additional demographic information about Hemphill and Sabine County can be found at the following link/website:

<https://www.census.gov/quickfacts/fact/dashboard/sabinecountytexas/RHI825217>

### **Vision Statement**

*The City of Hemphill, guided by the City Council, will continue to promote and enhance the quality of life in the City of Hemphill.*

### **Mission Statement:**

*The City of Hemphill will continually strive to meet the needs of Citizens and develop our City's economy, productivity, efficiency, transparency, ethical conduct, and accountability.*

### **Website and Facebook Page**

The City maintains a website at the following link:

<https://hemphill.govoffice2.com/>

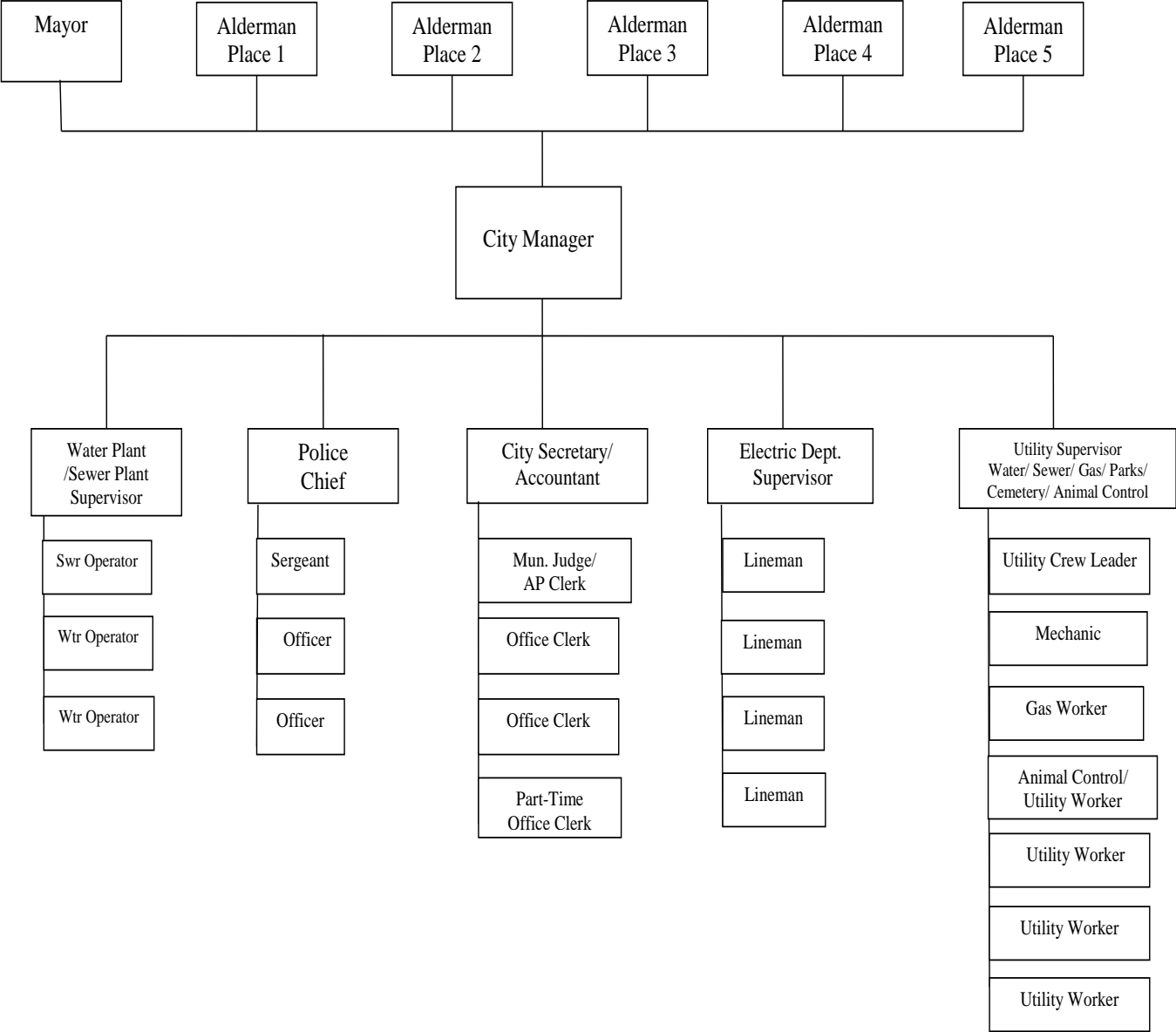
The City does have plans in FY 2019-2020 to change and redesign our city website, so this web address may change. The City also has a plan to design a Facebook page for city announcements only.



RED DOT ON THE ABOVE MAP OF TEXAS  
INDICATES THE APPROXIMATE LOCATION OF THE  
CITY OF HEMPHILL

# CITY OF HEMPHILL

## ORGANIZATIONAL CHART



## 2019-2020 City of Hemphill Budget

	July	August	September	October	November	December	January	February	March	April	May	June	2017-2018			
													Total	Budget	Difference	
<b>Revenue</b>																
11-ADMINISTRATION	339,419	40,494	39,290	39,594	59,023	37,606	33,435	55,226	29,930	31,155	40,469	39,290	784,930	866,100	(81,170)	
12-POLICE DEPT.	-	-	19,100	14,500	-	-	-	853	-	-	-	-	34,453	1,728	32,725	
13-FIRE DEPT.	-	-	-	-	-	-	-	-	-	-	-	-	-	500	(500)	
14-GARBAGE DEPT.	26,050	26,050	26,050	26,050	26,050	26,050	26,050	26,050	26,050	26,050	26,050	26,050	312,600	303,566	9,034	
15-PARKS DEPT.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
16-ANIMAL CONTROL DEPT.	-	-	-	-	-	-	-	-	-	-	-	-	-	703	(703)	
17-MUNICIPAL COURT	1,614	1,563	1,564	1,563	1,564	1,563	1,564	1,563	1,564	1,563	1,564	1,563	18,812	13,257	5,555	
18-STREETS DEPT.	200,000	-	-	-	-	-	-	-	-	-	-	-	200,000	200,350	(350)	
20-CEMETARY	331	31	81	331	31	331	331	331	31	331	31	31	2,222	1,583	639	
31-ELECTRICAL DEPT.	590,551	250,830	254,537	204,922	153,732	210,668	187,135	194,260	176,562	167,513	141,948	236,693	2,769,351	2,859,364	(90,013)	
32-GAS DEPT.	23,962	23,462	23,462	23,462	23,462	23,462	23,462	23,462	23,462	23,462	23,462	23,462	282,049	258,813	23,236	
33-WATER DEPT.	144,381	69,976	69,760	66,345	65,308	67,182	64,757	65,524	65,035	66,257	63,206	69,331	877,061	682,052	195,009	
34-SEWER DEPT.	101,256	26,242	26,946	24,985	25,685	25,112	23,927	24,817	23,760	24,965	23,554	26,625	377,875	421,447	(43,572)	
35-OVERHEAD	3,901	3,897	5,520	3,901	3,897	5,632	3,901	3,897	5,589	3,901	3,897	5,293	53,226	284,308	(231,082)	
36- WATER PLANT DEPT.	255,987	-	-	-	-	-	-	-	-	-	-	-	255,987	275,000	(19,013)	
	<b>1,687,452</b>	<b>442,545</b>	<b>466,311</b>	<b>405,653</b>	<b>358,752</b>	<b>397,607</b>	<b>364,562</b>	<b>395,983</b>	<b>351,984</b>	<b>345,197</b>	<b>324,181</b>	<b>428,338</b>	<b>5,968,565</b>	<b>6,168,771</b>	<b>(200,206)</b>	
<b>Expense</b>																
11-ADMINISTRATION	57,336	33,527	31,071	36,734	26,608	32,736	44,738	24,868	24,856	30,792	23,676	24,251	391,194	445,272	(54,078)	
12-POLICE DEPT.	38,048	25,382	44,482	50,460	25,862	25,730	25,598	25,722	25,562	25,562	26,062	25,562	364,033	317,844	46,189	
13-FIRE DEPT.	6,622	6,007	773	10,327	698	763	1,348	1,348	1,283	970	698	2,373	33,210	43,163	(9,953)	
14-GARBAGE DEPT.	22,526	20,776	20,776	22,470	20,776	20,776	20,776	20,776	20,776	20,776	20,776	20,776	252,756	253,031	(275)	
15-PARKS DEPT.	2,074	1,024	1,024	2,517	1,024	1,024	1,026	1,024	1,024	1,024	1,024	1,024	14,830	8,393	6,437	
16-ANIMAL CONTROL DEPT.	1,323	1,223	1,223	1,223	1,223	1,223	1,226	1,223	1,223	1,223	1,223	1,223	14,783	25,786	(11,003)	
17-MUNICIPAL COURT	2,636	5,612	2,711	2,803	2,511	2,655	2,702	2,717	2,511	2,511	2,511	2,607	34,489	39,939	(5,450)	
18-STREETS DEPT.	7,610	7,046	6,464	9,836	6,714	3,214	6,221	3,214	6,214	3,214	6,214	3,214	69,172	82,105	(12,933)	
20-CEMETARY	500	-	-	-	-	-	-	-	-	-	-	-	500	1,350	(850)	
31-ELECTRICAL DEPT.	175,198	152,878	163,358	162,432	152,358	152,358	154,392	152,358	152,358	152,858	152,358	219,097	1,942,002	2,022,099	(80,097)	
32-GAS DEPT.	15,345	14,444	14,275	13,941	13,607	12,468	12,680	12,440	13,675	13,864	13,017	15,634	165,392	176,709	(11,317)	
33-WATER DEPT. & 36- WATER PLANT DEPT.	1,990	1,868	2,276	4,919	2,335	1,816	2,431	1,652	1,750	1,667	1,869	20,271	44,844	54,088	(9,244)	
34-SEWER DEPT.	17,605	17,403	24,879	23,907	17,182	13,990	19,255	17,442	25,314	16,283	14,848	109,186	317,294	297,105	20,189	
35-OVERHEAD	69,497	59,886	61,157	67,732	66,855	60,549	62,409	59,847	59,499	59,479	59,522	76,616	763,048	592,101	170,947	
36- WATER PLANT DEPT.	33,486	22,522	22,054	41,035	25,036	21,803	25,226	34,612	22,818	24,443	21,876	142,553	437,463	479,261	(41,798)	
	<b>451,796</b>	<b>369,597</b>	<b>396,524</b>	<b>450,336</b>	<b>362,789</b>	<b>351,105</b>	<b>380,026</b>	<b>359,244</b>	<b>358,864</b>	<b>354,666</b>	<b>345,675</b>	<b>664,388</b>	<b>4,845,010</b>	<b>4,838,246</b>	<b>6,764</b>	
<b>Net Income</b>	<b>1,235,656</b>	<b>72,948</b>	<b>69,787</b>	<b>(44,683)</b>	<b>(4,037)</b>	<b>46,502</b>	<b>(15,464)</b>	<b>36,739</b>	<b>(6,880)</b>	<b>(9,468)</b>	<b>(21,493)</b>	<b>(236,050)</b>	<b>1,123,556</b>	<b>1,330,525</b>	<b>(206,969)</b>	
<b>Net Income w/o Grants &amp; Depr.</b>	<b>(20,331)</b>	<b>72,948</b>	<b>69,787</b>	<b>(44,683)</b>	<b>(4,037)</b>	<b>46,502</b>	<b>(15,464)</b>	<b>36,739</b>	<b>(6,880)</b>	<b>(9,468)</b>	<b>(21,493)</b>	<b>82,911</b>	<b>186,530</b>			

## Summary of Fund Types

### Governmental Fund Types

Revenue	
11-ADMINISTRATION	784,930
12-POLICE DEPT.	34,453
13-FIRE DEPT.	-
14-GARBAGE DEPT.	312,600
15-PARKS DEPT.	-
16-ANIMAL CONTROL DEPT.	-
17-MUNICIPAL COURT	18,812
18-STREETS DEPT.	200,000
20-CEMETARY	<u>2,222</u>
Total Revenues	1,353,017

Expense	
11-ADMINISTRATION	391,194
12-POLICE DEPT.	364,033
13-FIRE DEPT.	33,210
14-GARBAGE DEPT.	252,756
15-PARKS DEPT.	14,830
16-ANIMAL CONTROL DEPT.	14,783
17-MUNICIPAL COURT	34,489
18-STREETS DEPT.	69,172
20-CEMETARY	<u>500</u>
Total Expenses	1,174,967

Net Income     178,050

### Enterprise Fund Types

Revenue	
31-ELECTRICAL DEPT.	2,769,351
32-GAS DEPT.	282,049
33-WATER DEPT.	877,061
34-SEWER DEPT.	377,875
35-OVERHEAD	53,226
36- WATER PLANT DEPT.	<u>255,987</u>
Total Revenues	4,615,549

Expense	
31-ELECTRICAL DEPT.	1,942,002
32-GAS DEPT.	165,392
33-WATER DEPT. & 36- WATER PLANT DEPT.	44,844
34-SEWER DEPT.	317,294
35-OVERHEAD	763,048
36- WATER PLANT DEPT.	<u>437,463</u>
Total Expenses	3,670,042

Net Income     945,506



11-ADMINISTRATION

													2017-2018		
	July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference
<b>Revenue</b>															
511-5112 DELINQUENT TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
511-5113 PROPERTY TAXES - PENALTIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
511-5130 GENERAL SALES & USE TAXES	35,700	35,700	35,700	35,700	46,537	34,016	29,702	50,393	26,340	27,465	35,700	35,700	428,653	508654	(80,001)
511-5132 MIXED BEVERAGE TAX REVENUE	126	-	-	301	-	-	140	-	-	97	-	-	664	-	664
511-5142 FRANCHISE TAX	3	1,204	-	3	1,240	-	3	54	-	3	1,179	-	3,688	6061	(2,373)
511-5145 POLE ATTACHMENT FEES	-	-	-	-	7,656	-	-	-	-	-	-	-	7,656	-	7,656
511-5210 BUSINESS LICENSES & PERMI	51	51	51	51	51	51	51	51	51	51	51	51	612	49098	(48,486)
511-5215 COPIES	13	13	13	13	13	13	13	13	13	13	13	13	156	-	156
511-5220 FILING FEES-SUBDIVISION OR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
511-5265 FEMA HURRICANE REIMB FUNDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
511-5415 SUPPLY SALES-ADMIN.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
511-5515 NSF CHECK CHARGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
511-5610 INTEREST EARNINGS	189	189	189	189	189	189	189	189	189	189	189	189	2,268	1510	758
511-5618 GRANT RECEIPTS-MISC GEN'L	300,000	-	-	-	-	-	-	-	-	-	-	-	300,000	300000	-
511-5620 MISCELLANEOUS REVENUES	-	-	-	-	-	-	-	-	-	-	-	-	-	777	(777)
511-5630 CONDEMNATION REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
511-5635 MISC GEN'L CC PROC FEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
511-5640 LEASE REVENUE	1,537	1,537	1,537	1,537	1,537	1,537	1,537	2,726	1,537	1,537	1,537	1,537	19,633	-	19,633
511-5700 SURCHARGE UTIL SVC IN ETJ	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	21,600	-	21,600
511-5712 TRANSFER FROM UTILITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>339,419</b>	<b>40,494</b>	<b>39,290</b>	<b>39,594</b>	<b>59,023</b>	<b>37,606</b>	<b>33,435</b>	<b>55,226</b>	<b>29,930</b>	<b>31,155</b>	<b>40,469</b>	<b>39,290</b>	<b>784,930</b>	<b>866,100</b>	<b>(81,170)</b>

Expense																
611-6140 FICA TAXES	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	1,041	12,486		12,486
611-6142 HEALTH & LIFE INSURANCE	1,951	1,951	1,951	1,951	1,951	1,951	1,951	1,951	1,951	1,951	1,951	1,951	1,951	23,414	64884	(41,470)
611-6143 WORKER'S COMPENSATION	-	-	-	1,152	-	-	-	-	-	-	-	-	-	1,152	996	156
611-6146 PENSION EXPENSE	979	979	979	979	979	979	979	979	979	979	979	979	979	11,743		11,743
611-6147 UNEMPLOYMENT TAXES	-	-	-	-	-	-	32	-	-	-	-	-	-	32		32
611-6150 SALARY EXPENSE-ADMINISTRAT	7,384	7,384	7,384	7,384	7,384	7,384	7,384	7,384	7,384	7,384	7,384	7,384	7,384	88,613	204216	(115,603)
611-6151 WAGES-OFFICE & JANITORIAL	6,217	6,217	6,217	6,217	6,217	6,217	6,217	6,217	6,217	6,217	6,217	6,217	6,217	74,608		74,608
611-6152 SALARY-COUNCIL MEMBERS	850	700	700	700	700	700	700	700	700	700	700	700	700	8,550	8750	(200)
611-6154 DECORATIONS -CITY HALL	800	-	-	-	-	-	-	-	-	-	-	-	-	800		800
611-6155 CHRISTMAS PARTY	-	-	-	-	-	2,000	-	-	-	-	-	-	-	2,000		2,000
611-6210 PROFESSIONAL SERVICES	345	-	200	80	200	-	280	-	200	145	200	-	-	1,650	27031	(25,381)
611-6212 AUDIT SERVICES	-	-	-	-	-	-	14,800	-	-	-	-	-	-	14,800		14,800
611-6214 CLEANING CONTRACT FEES-CIT	935	1,095	935	935	935	935	1,095	935	935	935	935	935	935	11,540	11940	(400)
611-6240 POSTAGE	300	300	300	300	300	300	300	300	300	300	300	300	300	3,600	2973	627
611-6241 UTILITY EXPENSE-ADMINISTRA	390	390	390	390	390	390	390	390	390	390	390	390	390	4,680	5380	(700)
611-6250 MAINT. & REPAIR	975	8,750	7,175	975	2,575	2,775	2,275	975	975	2,400	975	975	975	31,800	28989	2,811
611-6251.725 VEH.MAINT '11GMC SIERRA/DO	500	20	20	20	20	20	20	20	20	20	20	20	20	720		720
611-6252 BUILDING MAINTENANCE	200	-	-	-	-	-	-	-	-	-	-	-	-	200		200
611-6272 TELEPHONE & TELEGRAPH	678	678	678	678	678	678	678	678	678	678	678	678	678	8,136	8902	(766)
611-6332 OFFICE SUPPLIES	2,225	325	325	325	325	325	325	325	325	325	325	325	325	5,800	2064	3,736
611-6333 DEPARTMENTAL SUPPLIES	360	360	360	360	360	360	360	360	360	360	360	360	360	4,320	5885	(1,565)
611-6334 PROMOTIONS	300	-	-	150	-	-	-	460	-	125	-	-	-	1,035		1,035
611-6335 RENTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
611-6336 DUES & SUBSCRIPTIONS	1,901	1,357	279	1,038	1,348	436	2,304	16	316	417	16	16	16	9,444	7702	1,742
611-6339 LEGAL NOTICES & ADVERTISIN	200	200	200	200	200	200	200	200	200	200	200	200	200	2,400	2855	(455)
611-6401 CAPITAL OUTLAY	17,100	-	-	-	-	-	-	-	-	-	-	-	-	17,100		17,100
611-6711 FUEL-GENERAL/ADMIN.	120	120	120	120	120	120	120	120	120	120	120	120	120	1,440	2727	(1,287)
611-6720 INSURANCE	-	-	158	8,529	-	-	53	158	105	-	-	-	-	9,002	9058	(56)
611-6723 TRAINING EXPENSES	5,600	-	-	-	-	-	-	-	-	445	-	-	-	6,045	1817	4,228
611-6724 UNIFORM EXPENSE--CITY HALL	100	-	-	-	-	-	-	-	-	-	-	-	-	100		100
611-6793 TRAVEL EXPENSES	-	775	775	2,325	-	775	1,550	775	775	775	-	775	-	9,300	5536	3,764
611-6794 ELECTION EXPENSES	-	-	-	-	-	-	-	-	-	4,000	-	-	-	4,000		4,000
611-6795 CONDEMNATION EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
611-6796 HOUSING AUTHORITY SUPPORT	300	300	300	300	300	300	300	300	300	300	300	300	300	3,600		3,600
611-6797 EAST SABINE NUTRITION CTR	400	400	400	400	400	400	400	400	400	400	400	400	400	4,800		4,800
611-6798 COUNCIL MEETING EXPENSE	15	15	15	15	15	15	15	15	15	15	15	15	15	180		180
611-6799 MISC. EXPENSES	20	20	20	20	20	4,285	820	20	20	20	20	20	20	5,305	43567	(38,262)
611-6800 PENALTIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
611-6802 UNITED CHR. SVCS SUPPORT F	150	150	150	150	150	150	150	150	150	150	150	150	150	1,800		1,800
611-6805 JR HUFFMAN PUBL LIBR SUPPO	5,000	-	-	-	-	-	-	-	-	-	-	-	-	5,000		5,000
611-6816 TRANSFER TO ENTERPRISE	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
611-6999 Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
<b>Total Expense</b>	<b>57,336</b>	<b>33,527</b>	<b>31,071</b>	<b>36,734</b>	<b>26,608</b>	<b>32,736</b>	<b>44,738</b>	<b>24,868</b>	<b>24,856</b>	<b>30,792</b>	<b>23,676</b>	<b>24,251</b>	<b>391,194</b>	<b>445,272</b>	<b>(54,078)</b>	
<b>Net Income</b>	<b>282,083</b>	<b>6,967</b>	<b>8,219</b>	<b>2,860</b>	<b>32,415</b>	<b>4,870</b>	<b>(11,303)</b>	<b>30,357</b>	<b>5,074</b>	<b>363</b>	<b>16,793</b>	<b>15,039</b>	<b>393,736</b>	<b>420,828</b>	<b>(27,092)</b>	
<b>Net Income w/o Grants &amp; Depr.</b>	<b>(17,917)</b>	<b>6,967</b>	<b>8,219</b>	<b>2,860</b>	<b>32,415</b>	<b>4,870</b>	<b>(11,303)</b>	<b>30,357</b>	<b>5,074</b>	<b>363</b>	<b>16,793</b>	<b>15,039</b>	<b>93,736</b>			

12-POLICE DEPT.

													2017-2018														
													Total	Budget	Difference												
													July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference
<b>Revenue</b>																											
512-5513	POLICE TRAINING REVENUE	-	-	-	-	-	-	853	-	-	-	-	853		853												
512-5520	PROCEEDS-POLICE DEPT GRANT	-	-	19,100	14,500	-	-	-	-	-	-	-	33,600		33,600												
512-5620	MISCELLANEOUS REVENUE-POLI	-	-	-	-	-	-	-	-	-	-	-	-	1,728	(1,728)												
<b>Total Revenue</b>		-	-	19,100	14,500	-	-	853	-	-	-	-	34,453	1,728	32,725												
<b>Expense</b>																											
612-6140	FICA TAXES	1,315	1,315	1,315	1,315	1,315	1,315	1,315	1,315	1,315	1,315	1,315	15,786		15,786												
612-6142	GROUP HEALTH & LIFE INSURA	3,674	3,674	3,674	3,674	3,674	3,674	3,674	3,674	3,674	3,674	3,674	44,092	82,005	(37,913)												
612-6143	WORKER'S COMPENSATION	-	-	-	7,065	-	-	-	-	-	-	-	7,065	6,867	198												
612-6146	PENSION EXPENSE	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	16,435		16,435												
612-6147	UNEMPLOYMENT TAXES-POLICE	-	-	-	-	-	-	36	-	-	-	-	36		36												
612-6150	SALARY EXPENSE-POLICE	17,196	17,196	17,196	17,196	17,196	17,196	17,196	17,196	17,196	17,196	17,196	206,348	197,445	8,903												
612-6210	PROFESSIONAL SERVICES	300	-	-	-	-	-	160	-	-	-	-	460	1,393	(933)												
612-6240	POSTAGE AND SHIPPING	-	-	-	-	-	-	-	-	-	-	-	-	87	(87)												
612-6250	MAINTENANCE AND REPAIR	300	-	-	-	-	-	-	-	-	-	-	300	2,239	(1,939)												
612-6251.271	MAINT. & REPAIR-#271	130	130	130	130	130	130	130	130	130	130	130	1,560		1,560												
612-6251.272	VEHICLE REPAIR&MAINT#272(T	130	130	130	130	130	130	130	130	130	130	130	1,560		1,560												
612-6251.273	VEHICLE REPAIR&MAINT#273	130	130	130	130	130	130	130	130	130	130	130	1,560		1,560												
612-6251.274	VEHICLE REPAIR&MAINT #274	-	-	-	-	-	-	-	-	-	-	-	-		-												
612-6272	TELEPHONE & TELEGRAPH	50	50	50	230	230	230	230	230	230	230	230	2,220	407	1,813												
612-6333	DEPARTMENTAL SUPPLIES	3,100	100	100	100	100	100	100	100	100	100	100	4,200	5,031	(831)												
612-6336	DUES AND SUBSCRIPTIONS	-	-	-	-	-	168	-	-	-	500	-	668	3,085	(2,417)												
612-6339	LEGALS AND ADVERTISING	-	-	-	-	-	-	-	-	-	-	-	-	50	(50)												
612-6401	CAPITOL OUTLAY	-	-	19,100	14,500	-	-	-	-	-	-	-	33,600		33,600												
612-6402	EQUIPMENT EXPENSE/POLICE D	8,716	-	-	-	-	-	-	-	-	-	-	8,716		8,716												
612-6403	CAPITAL OUTLAY/POLICE CAR	-	-	-	-	-	-	-	-	-	-	-	-		-												
612-6520	INTEREST EXPENSE/POLICE CA	-	-	-	-	-	-	-	-	-	-	-	-		-												
612-6711	FUEL	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	14,424	13,150	1,274												
612-6720	INSURANCE	-	-	-	3,333	300	-	-	-	-	-	-	3,633	4,085	(452)												
612-6723	TRAINING EXPENSES	85	85	85	85	85	85	85	85	85	85	85	1,020	700	320												
612-6793	TRAVEL EXPENSES	250	-	-	-	-	-	-	-	-	-	-	250	800	(550)												
612-6799	MISC. EXPENSES	100	-	-	-	-	-	-	-	-	-	-	100	500	(400)												
612-6999	Depreciation	-	-	-	-	-	-	-	-	-	-	-	-		-												
<b>Total Expense</b>		38,048	25,382	44,482	50,460	25,862	25,730	25,598	25,722	25,562	25,562	26,062	25,562	364,033	317,844	46,189											
<b>Net Income</b>		(38,048)	(25,382)	(25,382)	(35,960)	(25,862)	(25,730)	(25,598)	(24,869)	(25,562)	(25,562)	(26,062)	(25,562)	(329,580)	(316,116)	(13,464)											
With 5% Admin & 6% Overhead		(27,880)	(28,393)	(28,309)	(39,647)	(28,019)	(28,782)	(29,674)	(26,708)	(28,543)	(28,879)	(28,560)	(29,089)	(352,482)													
Net Income w/o Grants & Depr.		<b>(38,048)</b>	<b>(25,382)</b>	<b>(25,382)</b>	<b>(35,960)</b>	<b>(25,862)</b>	<b>(25,730)</b>	<b>(25,598)</b>	<b>(24,869)</b>	<b>(25,562)</b>	<b>(25,562)</b>	<b>(26,062)</b>	<b>(25,562)</b>	<b>(329,580)</b>													
With 5% Admin & 6% Overhead w/o G&D		(42,880)	(28,393)	(28,309)	(39,647)	(28,019)	(28,782)	(29,674)	(26,708)	(28,543)	(28,879)	(28,560)	(28,072)	(366,465)													

13-FIRE DEPT.

													2017-2018			
		July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference
<b>Revenue</b>																
513-5415	SUPPLY SALES-FIRE DEPT	-	-	-	-	-	-	-	-	-	-	-	-	-		-
513-5500	DONATIONS-FIRE DEPARTMENT	-	-	-	-	-	-	-	-	-	-	-	-	-		-
513-5610	INTEREST EARNINGS-VFD	-	-	-	-	-	-	-	-	-	-	-	-	-	500	(500)
513-5620	MISC INCOME/REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-		-
513-5625	FEMA GRANT RECEIPTS-V. F.	-	-	-	-	-	-	-	-	-	-	-	-	-		-
513-5650	GRANT RECEIPTS-FIRE DEPT	-	-	-	-	-	-	-	-	-	-	-	-	-		-
513-5900	LOAN PROCEEDS-FIRE TRK	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Total Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	500	(500)
<b>Expense</b>																
613-6143	WORKER'S COMP./FIRE DEPART	-	-	-	3,287	-	-	-	-	-	-	-	-	3,287	2312	975
613-6210	PROFESSIONAL FEES	700	-	-	-	-	-	-	-	-	-	-	1,500	2,200	3245	(1,045)
613-6240	FIRE DEPT-POSTAGE	-	-	-	-	-	-	-	-	-	-	-	-	-		-
613-6241	UTILITY EXPENSE-FIRE DEPT	200	200	200	200	200	200	200	200	200	200	200	200	2,400	1971	429
613-6250	MAINTENANCE & REPAIR	-	-	-	-	-	-	-	-	15	-	-	-	15	1177	(1,162)
613-6251	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	8125	(8,125)
613-6251.300	MAINT. & REPAIR- '47 FIRET	15	-	-	-	-	-	-	-	-	-	-	-	15		15
613-6251.301	VEHICLE MAINTENANCE	1,015	-	-	-	-	-	-	-	-	-	-	-	1,015		1,015
613-6251.302	VEHICLE MAINTENANCE	215	-	-	-	-	-	-	-	-	-	-	-	215		215
613-6251.303	VEHICLE MAINTENANCE	1,015	-	-	-	-	-	-	-	-	-	-	-	1,015		1,015
613-6251.304	VEHICLE MAINTENANCE	415	-	-	-	-	-	-	-	-	-	-	-	415		415
613-6251.305	VEHICLE MAINTENANCE	215	-	-	-	-	-	-	-	-	-	-	-	215		215
613-6251.306	VEHICLE MAINTENANCE	365	-	-	-	-	-	-	-	-	-	-	-	365		365
613-6251.307	VEH MAINT. 97 STEWART STEV	315	-	-	-	-	-	-	-	-	-	-	-	315		315
613-6251.308	Veh.Mtnce-Ladder Trk #308	1,415	-	-	-	-	-	-	-	-	-	-	-	1,415		1,415
613-6272	TELEPHONE & TELEGRAPH	81	81	81	81	81	81	81	81	81	81	81	81	972	1036	(64)
613-6333	DEPARTMENTAL SUPPLIES	167	167	167	167	167	167	167	167	167	167	167	167	2,004	10068	(8,064)
613-6335	RENTAL-FIRE DEPT	130	-	-	-	-	65	-	-	-	272	-	-	467		467
613-6336	DUES AND MEMBERSHIPS	-	-	75	-	-	-	-	-	85	-	-	175	335	335	-
613-6339	LEGAL NOTICES & ADVERTISIN	-	-	-	-	-	-	-	-	-	-	-	-	-		-
613-6401	CAPITOL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-		-
613-6530	INTEREST EXPENSE-VFD BLDG	109	109	-	-	-	-	-	-	-	-	-	-	218		218
613-6711	FUEL	250	250	250	250	250	250	250	250	250	250	250	250	3,000	2548	452
613-6720	INSURANCE	-	-	-	6,342	-	-	-	-	-	-	-	-	6,342	6269	73
613-6723	TRAINING-FIRE DEPT	-	3,700	-	-	-	-	650	-	-	-	-	-	4,350	2813	1,537
613-6793	TRAVEL EXPENSE	-	1,500	-	-	-	-	-	650	485	-	-	-	2,635	2978	(343)
613-6799	MISC. EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	286	(286)
Total Expense		6,622	6,007	773	10,327	698	763	1,348	1,348	1,283	970	698	2,373	33,210	43,163	(9,953)
Net Income		(6,622)	(6,007)	(773)	(10,327)	(698)	(763)	(1,348)	(1,348)	(1,283)	(970)	(698)	(2,373)	(33,210)	(42,663)	9,453
With 4% Admin & 3% Overhead		2,693	(7,408)	(2,113)	(12,128)	(1,290)	(2,216)	(3,555)	(1,812)	(2,697)	(2,623)	(1,695)	(3,911)	(38,755)		
Net Income w/o Grants & Depr.		<b>(6,622)</b>	<b>(6,007)</b>	<b>(773)</b>	<b>(10,327)</b>	<b>(698)</b>	<b>(763)</b>	<b>(1,348)</b>	<b>(1,348)</b>	<b>(1,283)</b>	<b>(970)</b>	<b>(698)</b>	<b>(2,373)</b>	<b>(33,210)</b>		
With 4% Admin & 3% Overhead w/o G&D		(9,307)	(7,408)	(2,113)	(12,128)	(1,290)	(2,216)	(3,555)	(1,812)	(2,697)	(2,623)	(1,695)	(3,403)	(50,247)		

14-GARBAGE DEPT.

													2017-2018			
		July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference
<b>Revenue</b>																
514-5411	SALES GARBAGE	25,925	25,925	25,925	25,925	25,925	25,925	25,925	25,925	25,925	25,925	25,925	25,925	311,100	301780	9,320
514-5416	GARBAGE BAGS	125	125	125	125	125	125	125	125	125	125	125	125	1,500		1,500
514-5430	SOLID WASTE COLL. SITE REV	-	-	-	-	-	-	-	-	-	-	-	-	-		-
514-5620	MISC. REVENUE-GARBAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	1786	(1,786)
<b>Total Revenue</b>		<b>26,050</b>	<b>26,050</b>	<b>26,050</b>	<b>26,050</b>	<b>26,050</b>	<b>26,050</b>	<b>26,050</b>	<b>26,050</b>	<b>26,050</b>	<b>26,050</b>	<b>26,050</b>	<b>26,050</b>	<b>312,600</b>	<b>303,566</b>	<b>9,034</b>
<b>Expense</b>																
614-6143	WORKERS COMP INS-GARBAGE	-	-	-	-	-	-	-	-	-	-	-	-	-		-
614-6146	PENSION EXPENSE-GARBAGE DE	-	-	-	-	-	-	-	-	-	-	-	-	-		-
614-6210	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	4031	(4,031)
614-6230	PURCHASES-GARBAGE SERVICE	20,353	20,353	20,353	20,353	20,353	20,353	20,353	20,353	20,353	20,353	20,353	20,353	244,236	242835	1,401
614-6240	SOLID WASTE DISPOSAL EXPEN	333	333	333	333	333	333	333	333	333	333	333	333	3,996		3,996
614-6251.631	VEHICLE MAINTENANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	752	(752)
614-6251.634	VEHICLE MAINTENANCE #634	250	-	-	-	-	-	-	-	-	-	-	-	250		250
614-6333	DEPARTMENTAL SUPPLIES	1,500	-	-	-	-	-	-	-	-	-	-	-	1,500	500	1,000
614-6401	CAPITAL OUTLAY-SOLID WASTE	-	-	-	-	-	-	-	-	-	-	-	-	-		-
614-6711	FUEL	90	90	90	90	90	90	90	90	90	90	90	90	1,080	1086	(6)
614-6720	Insurance Prop/Liab/W/C	-	-	-	1,694	-	-	-	-	-	-	-	-	1,694	3827	(2,133)
614-6799	MISC EXPENSE-GARBAGE	-	-	-	-	-	-	-	-	-	-	-	-	-		-
614-6999	Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-		-
<b>Total Expense</b>		<b>22,526</b>	<b>20,776</b>	<b>20,776</b>	<b>22,470</b>	<b>20,776</b>	<b>20,776</b>	<b>20,776</b>	<b>20,776</b>	<b>20,776</b>	<b>20,776</b>	<b>20,776</b>	<b>20,776</b>	<b>252,756</b>	<b>253,031</b>	<b>(275)</b>
<b>Net Income</b>		<b>3,524</b>	<b>5,274</b>	<b>5,274</b>	<b>3,580</b>	<b>5,274</b>	<b>5,274</b>	<b>5,274</b>	<b>5,274</b>	<b>5,274</b>	<b>5,274</b>	<b>5,274</b>	<b>5,274</b>	<b>59,844</b>	<b>50,535</b>	<b>9,309</b>
With 5% Admin & 3% Overhead		15,660	3,943	4,016	1,808	5,006	3,870	2,954	5,113	3,910	3,625	4,445	3,886	58,236		
Net Income w/o Grants & Depr.		<b>3,524</b>	<b>5,274</b>	<b>5,274</b>	<b>3,580</b>	<b>5,274</b>	<b>5,274</b>	<b>5,274</b>	<b>5,274</b>	<b>5,274</b>	<b>5,274</b>	<b>5,274</b>	<b>5,274</b>	<b>59,844</b>		
With 5% Admin & 3% Overhead w/o G&D		660	3,943	4,016	1,808	5,006	3,870	2,954	5,113	3,910	3,625	4,445	4,395	43,745		

15-PARKS DEPT.

													2017-2018																
													Total	Budget	Difference														
													July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference		
<b>Revenue</b>																													
515-5620	MISC REVENUE-PARKS DEPT												-	-	-	-	-	-	-	-	-	-	-	-	-	0	-		
	Total Revenue												-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Expense</b>																													
615-6140	FICA TAXES												39	39	39	39	39	39	39	39	39	39	39	39	39	462		462	
615-6142	HEALTH & LIFE INSURANCE-PA												192	192	192	192	192	192	192	192	192	192	192	192	192	2,300		2,300	
615-6143	WORKER'S COMPENSATION												-	-	-	1,122	-	-	-	-	-	-	-	-	-	1,122		1,122	
615-6146	PENSION EXPENSE												40	40	40	40	40	40	40	40	40	40	40	40	40	479		479	
615-6150	UNEMPLOYMENT TAXES												-	-	-	-	-	-	2	-	-	-	-	-	-	2		2	
615-6151	WAGES-CITY PARKS												504	504	504	504	504	504	504	504	504	504	504	504	504	6,043		6,043	
615-6210	PROFESSIONAL SVCS-PARK												-	-	-	-	-	-	-	-	-	-	-	-	-	-	600		(600)
615-6241	UTILITY EXPENSE-PARKS												190	190	190	190	190	190	190	190	190	190	190	190	190	2,280	3452	(1,172)	
615-6250	MAINTENANCE AND REPAIR												500	-	-	-	-	-	-	-	-	-	-	-	-	500	750	(250)	
615-6333	DEPARTMENTAL SUPPLIES												610	60	60	60	60	60	60	60	60	60	60	60	60	1,270	1015	255	
615-6401	CAPITOL OUTLAY												-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
615-6711	FUEL												-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
615-6720	Insurance Prop/Liab/W/C												-	-	-	372	-	-	-	-	-	-	-	-	-	372	2576	(2,204)	
615-6790	MISC EXPENSE-CITY PARK												-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
615-6999	Depreciation												-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Expense												2,074	1,024	1,024	2,517	1,024	1,024	1,026	1,024	1,024	1,024	1,024	1,024	1,024	14,830	8,393	6,437	
	Net Income												(2,074)	(1,024)	(1,024)	(2,517)	(1,024)	(1,024)	(1,026)	(1,024)	(1,024)	(1,024)	(1,024)	(1,024)	(1,024)	(14,830)	(8,393)	(6,437)	
	With 3% Admin & 4% Overhead												3,765	(3,054)	(3,003)	(4,985)	(2,570)	(3,074)	(3,705)	(2,351)	(3,028)	(3,236)	(2,745)	(3,425)	(31,411)				
	Net Income w/o Grants & Depr.												<b>(2,074)</b>	<b>(1,024)</b>	<b>(1,024)</b>	<b>(2,517)</b>	<b>(1,024)</b>	<b>(1,024)</b>	<b>(1,026)</b>	<b>(1,024)</b>	<b>(1,024)</b>	<b>(1,024)</b>	<b>(1,024)</b>	<b>(1,024)</b>	<b>(1,024)</b>	<b>(14,830)</b>			
	With 3% Admin & 4% Overhead w/o G&D												(5,235)	(3,054)	(3,003)	(4,985)	(2,570)	(3,074)	(3,705)	(2,351)	(3,028)	(3,236)	(2,745)	(2,747)	(39,733)				

16-ANIMAL CONTROL DEPT.

													2017-2018				
		July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference	
<b>Revenue</b>																	
516-5210	PERMITS-ANIMAL DEPT	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
516-5430	ANIMAL FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	703	(703)	
516-5620	MISC REVENUE-ANIMAL DEPT	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
<b>Total Revenue</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	703	(703)	
<b>Expense</b>																	
616-6140	FICA TAXES-ANIMAL DEPT	65	65	65	65	65	65	65	65	65	65	65	65	778		778	
616-6142	GROUP HEALTH AND LIFE	201	201	201	201	201	201	201	201	201	201	201	201	2,417	8848	(6,431)	
616-6143	WORKERS COMP INS-ANIMAL CO	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
616-6146	PENSION EXPENSE	67	67	67	67	67	67	67	67	67	67	67	67	806		806	
616-6147	UNEMPLOYMENT TAXES-ANIMAL	-	-	-	-	-	-	2	-	-	-	-	-	2		2	
616-6151	WAGES - ANIMAL CONTROL	848	848	848	848	848	848	848	848	848	848	848	848	10,175	15242	(5,067)	
616-6210	ANIMAL CONTROL FEES	21	21	21	21	21	21	21	21	21	21	21	21	252	400	(148)	
616-6250	MAINTENANCE AND REPAIR	-	-	-	-	-	-	-	-	-	-	-	-	-	500	(500)	
616-6333	DEPARTMENTAL SUPPLIES	21	21	21	21	21	21	21	21	21	21	21	21	252	346	(94)	
616-6336	DUES & SUBSCRIPTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	150	(150)	
616-6723	TRAINING EXPENSES/ANIMAL C	-	-	-	-	-	-	-	-	-	-	-	-	-	150	(150)	
616-6724	UNIFORM EXPENSE-ANIMAL CON	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
616-6793	TRAVEL EXPENSES-ANIMAL DEP	-	-	-	-	-	-	-	-	-	-	-	-	-	150	(150)	
616-6799	MISC. EXPENSES	100	-	-	-	-	-	-	-	-	-	-	-	100		100	
616-6999	Depreciaton	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
<b>Total Expense</b>		1,323	1,223	1,223	1,223	1,223	1,223	1,226	1,223	1,223	1,223	1,223	1,223	14,783	25,786	(11,003)	
<b>Net Income</b>		(1,323)	(1,223)	(1,223)	(1,223)	(1,223)	(1,223)	(1,226)	(1,223)	(1,223)	(1,223)	(1,223)	(1,223)	(14,783)	(25,083)	10,300	
With 5% Admin & 10% Overhead		6,221	(6,474)	(6,376)	(7,464)	(5,898)	(6,472)	(7,642)	(5,301)	(6,361)	(6,763)	(5,946)	(7,604)	(66,079)			
Net Income w/o Grants & Depr.		<b>(1,323)</b>	<b>(1,223)</b>	<b>(1,223)</b>	<b>(1,223)</b>	<b>(1,223)</b>	<b>(1,223)</b>	<b>(1,226)</b>	<b>(1,223)</b>	<b>(1,223)</b>	<b>(1,223)</b>	<b>(1,223)</b>	<b>(1,223)</b>	<b>(14,783)</b>			
With 5% Admin & 10% Overhead w/o G&D		<b>(8,779)</b>	<b>(6,474)</b>	<b>(6,376)</b>	<b>(7,464)</b>	<b>(5,898)</b>	<b>(6,472)</b>	<b>(7,642)</b>	<b>(5,301)</b>	<b>(6,361)</b>	<b>(6,763)</b>	<b>(5,946)</b>	<b>(5,909)</b>	<b>(79,384)</b>			

17-MUNICIPAL COURT

													2017-2018				
		July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference	
<b>Revenue</b>																	
517-5510	FINES	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	11001	3,999	
517-5512	JUDICIAL FEES-LOCAL	13	13	13	13	13	13	13	13	13	13	13	13	156		156	
517-5513	JUVENILE CASE MGMT FEE	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
517-5515	COURT COST-REVENUE	150	150	150	150	150	150	150	150	150	150	150	150	1,800		1,800	
517-5516	NSF FEES-MUNICIPAL COURT	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
517-5517	LOCAL FTP FEES--OMNIBASE	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
517-5520	TRUANT CONDUCT COURT COST	50	-	-	-	-	-	-	-	-	-	-	-	50		50	
517-5610	Interest Earnings-Mun. Cou	1	-	1	-	1	-	1	-	1	-	1	-	6		6	
517-5620	MISC REVENUE-MUN COURT	-	-	-	-	-	-	-	-	-	-	-	-	-	2196	(2,196)	
517-5630	CREDIT CARD PROC FEE-COURT	30	30	30	30	30	30	30	30	30	30	30	30	360	60	300	
517-5640	MUNICIPAL CT-TECHNOLOGY FE	65	65	65	65	65	65	65	65	65	65	65	65	780		780	
517-5650	MUNICIPAL CT-SECURITY FEE	55	55	55	55	55	55	55	55	55	55	55	55	660		660	
<b>Total Revenue</b>		<b>1,614</b>	<b>1,563</b>	<b>1,564</b>	<b>1,563</b>	<b>1,564</b>	<b>1,563</b>	<b>1,564</b>	<b>1,563</b>	<b>1,564</b>	<b>1,563</b>	<b>1,564</b>	<b>1,563</b>	<b>18,812</b>	<b>13,257</b>	<b>5,555</b>	
<b>Expense</b>																	
617-6140	PAYROLL TAXES	138	138	138	138	138	138	138	138	138	138	138	138	1,651		1,651	
617-6142	GROUP HEALTH & LIFE INS. -	383	383	383	383	383	383	383	383	383	383	383	383	4,599	9088	(4,489)	
617-6143	WORKERS COMP INS-MUN CT	-	-	-	10	-	-	-	-	-	-	-	-	10	10	-	
617-6146	PENSION EXPENSE	147	147	147	147	147	147	147	147	147	147	147	147	1,761		1,761	
617-6147	UNEMPLOYMENT TAX-MUN CT	-	-	-	-	-	-	5	-	-	-	-	-	5		5	
617-6150	SALARIES-JUDICIAL	1,799	1,799	1,799	1,799	1,799	1,799	1,799	1,799	1,799	1,799	1,799	1,799	21,583	24473	(2,890)	
617-6210	PROFESSIONAL FEES-MUN COUR	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
617-6220	PROFESSIONAL FEE-MUN. JUDG	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
617-6225	CREDIT CARD PROCESSING FEE	45	45	45	45	45	45	45	45	45	45	45	45	540		540	
617-6250	REPAIR & MAINTENANCE	-	3,101	-	-	-	-	-	-	-	-	-	-	3,101	2953	148	
617-6332	OFF.SUPPLIES-MUNI.COURT	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
617-6333	DEPARTMENTAL SUPPLIES	50	-	-	-	-	-	-	-	-	-	-	-	50	107	(57)	
617-6336	DUES & SUBSCRIPTIONS	75	-	-	-	-	-	36	-	-	-	-	-	111	132	(21)	
617-6401	CAPITAL OUTLAY MUN. COURT	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
617-6720	INSURANCE-MUNICIPAL COURT	-	-	-	282	-	-	-	-	-	-	-	-	282	100	182	
617-6723	TRAINING EXPENSE-MUN. COUR	-	-	200	-	-	-	-	-	-	-	-	-	200	400	(200)	
617-6793	TRAVEL EXPENSES	-	-	-	-	-	144	150	206	-	-	-	96	596	2258	(1,662)	
617-6799	MISC. EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	418	(418)	
<b>Total Expense</b>		<b>2,636</b>	<b>5,612</b>	<b>2,711</b>	<b>2,803</b>	<b>2,511</b>	<b>2,655</b>	<b>2,702</b>	<b>2,717</b>	<b>2,511</b>	<b>2,511</b>	<b>2,511</b>	<b>2,607</b>	<b>34,489</b>	<b>39,939</b>	<b>(5,450)</b>	
<b>Net Income</b>		<b>(1,022)</b>	<b>(4,049)</b>	<b>(1,147)</b>	<b>(1,240)</b>	<b>(947)</b>	<b>(1,092)</b>	<b>(1,138)</b>	<b>(1,154)</b>	<b>(947)</b>	<b>(948)</b>	<b>(947)</b>	<b>(1,044)</b>	<b>(15,677)</b>	<b>(26,682)</b>	<b>11,005</b>	
With 10% Admin & 0% Overhead		27,186	(3,353)	(325)	(954)	2,294	(605)	(2,268)	1,881	(440)	(912)	732	460	23,696			
Net Income w/o Grants & Depr.		<b>(1,022)</b>	<b>(4,049)</b>	<b>(1,147)</b>	<b>(1,240)</b>	<b>(947)</b>	<b>(1,092)</b>	<b>(1,138)</b>	<b>(1,154)</b>	<b>(947)</b>	<b>(948)</b>	<b>(947)</b>	<b>(1,044)</b>	<b>(15,677)</b>			
With 10% Admin & 0% Overhead w/o G&D		(2,814)	(3,353)	(325)	(954)	2,294	(605)	(2,268)	1,881	(440)	(912)	732	460	(6,304)			



18-STREETS DEPT.

													2017-2018														
													Total	Budget	Difference												
													July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference
<b>Revenue</b>																											
518-5415	SUPPLY SALES/STREETS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
518-5620	MISC. REVENUE-STREETS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	350	(350)	
518-5650	GRANT RECEIPTS-TCF GRANT	200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000	200,000	-	
<b>Total Revenue</b>		<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>200,350</b>	<b>(350)</b>	
<b>Expense</b>																											
618-6140	FICA TAXES	142	142	142	142	142	142	142	142	142	142	142	142	1,703													1,703
618-6142	GROUP HEALTH/LIFE/DENTAL	585	585	585	585	585	585	585	585	585	585	585	585	7,017	21534												(14,517)
618-6143	WORKER'S COMPENSATION	-	-	-	2,858	-	-	-	-	-	-	-	-	2,858	3166												(308)
618-6146	PENSION EXPENSE	147	147	147	147	147	147	147	147	147	147	147	147	1,764													1,764
618-6147	UNEMPLOYMENT TAX-STREETS	-	-	-	-	-	-	7	-	-	-	-	-	7													7
618-6150	SALARIES-STREETS	-	-	-	-	-	-	-	-	-	-	-	-	-													-
618-6151	WAGES	1,855	1,855	1,855	1,855	1,855	1,855	1,855	1,855	1,855	1,855	1,855	1,855	22,262	39178												(16,916)
618-6210	PROFESSIONAL SERVICES	500	-	-	-	-	-	-	-	-	-	-	-	500													500
618-6241	UTILITY EXPENSE-STREETS	-	-	-	-	-	-	-	-	-	-	-	-	-													-
618-6250	MAINTENANCE AND REPAIR	-	-	-	-	-	-	-	-	-	-	-	-	-											250		(250)
618-6251	VEHICLE REPAIR & MAINT.	-	-	-	-	-	-	-	-	-	-	-	-	-											166		(166)
618-6251.103	VEHICLE MAINTENANCE	100	-	-	-	-	-	-	-	-	-	-	-	100													100
618-6251.456	VEHICLE MAINTENANCE #456	500	-	-	-	-	-	-	-	-	-	-	-	500													500
618-6251.515	MAINTAINER MAINTENANCE	100	-	-	-	-	-	-	-	-	-	-	-	100													100
618-6251.645	INTERNATIONAL DUMP TRUCK	165	-	-	-	-	-	-	-	-	-	-	-	165													165
618-6333	DEPARTMENTAL SUPPLIES	3,031	3,832	3,250	384	3,500	-	3,000	-	3,000	-	3,000	-	22,997	9851												13,146
618-6401	CAP.OUTLAY-STREET PAVING G	-	-	-	-	-	-	-	-	-	-	-	-	-													-
618-6402	CAPITAL OUTLAY-STREETS	-	-	-	-	-	-	-	-	-	-	-	-	-													-
618-6520	INTEREST EXPENSE STR.PAVIN	435	435	435	435	435	435	435	435	435	435	435	435	5,220	4125												1,095
618-6711	FUEL	50	50	50	50	50	50	50	50	50	50	50	50	600	280												320
618-6720	INSURANCE	-	-	-	3,380	-	-	-	-	-	-	-	-	3,380	3555												(175)
618-6724	UNIFORM EXPENSE/STREETS	-	-	-	-	-	-	-	-	-	-	-	-	-													-
618-6799	MISC. EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-													-
618-6999	Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-													-
<b>Total Expense</b>		<b>7,610</b>	<b>7,046</b>	<b>6,464</b>	<b>9,836</b>	<b>6,714</b>	<b>3,214</b>	<b>6,221</b>	<b>3,214</b>	<b>6,214</b>	<b>3,214</b>	<b>6,214</b>	<b>3,214</b>	<b>69,172</b>	<b>82,105</b>												<b>(12,933)</b>
<b>Net Income</b>		<b>192,390</b>	<b>(7,046)</b>	<b>(6,464)</b>	<b>(9,836)</b>	<b>(6,714)</b>	<b>(3,214)</b>	<b>(6,221)</b>	<b>(3,214)</b>	<b>(6,214)</b>	<b>(3,214)</b>	<b>(6,214)</b>	<b>(3,214)</b>	<b>130,828</b>	<b>118,245</b>												<b>12,583</b>
With 8% Admin & 10% Overhead		208,397	(12,087)	(11,370)	(15,990)	(10,416)	(8,316)	(12,976)	(6,380)	(11,199)	(8,743)	(10,433)	(9,143)	91,345													
Net Income w/o Grants & Depr.		<b>(7,610)</b>	<b>(7,046)</b>	<b>(6,464)</b>	<b>(9,836)</b>	<b>(6,714)</b>	<b>(3,214)</b>	<b>(6,221)</b>	<b>(3,214)</b>	<b>(6,214)</b>	<b>(3,214)</b>	<b>(6,214)</b>	<b>(3,214)</b>	<b>(69,172)</b>													
With 8% Admin & 10% Overhead w/o G&D		<b>(15,603)</b>	<b>(12,087)</b>	<b>(11,370)</b>	<b>(15,990)</b>	<b>(10,416)</b>	<b>(8,316)</b>	<b>(12,976)</b>	<b>(6,380)</b>	<b>(11,199)</b>	<b>(8,743)</b>	<b>(10,433)</b>	<b>(7,448)</b>	<b>(130,960)</b>													

20-CEMETARY

													2017-2018															
													Total	Budget	Difference													
													July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference	
<b>Revenue</b>																												
520-5000	CEMETERY PLOT REVENUE	300	-	-	300	-	300	300	300	-	300	-	-	1,800	1200	600												
520-5500	CEMETERY DONATIONS	-	-	50	-	-	-	-	-	-	-	-	50	100	(50)													
520-5610	INTEREST EARNED CEMETERY F	31	31	31	31	31	31	31	31	31	31	31	372	283	89													
Total Revenue		331	31	81	331	31	331	331	331	31	331	31	31	2,222	1,583	639												
<b>Expense</b>																												
620-6210	PROFESSIONAL/OUTSIDE SERVI	-	-	-	-	-	-	-	-	-	-	-	-	-	600	(600)												
620-6250	REPAIR & MAINTENANCE-CEMET	500	-	-	-	-	-	-	-	-	-	-	500	750	(250)													
620-6401	CAPITAL OUTLAY-CEMETERY	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
Total Expense		500	-	-	-	-	-	-	-	-	-	-	500	1,350	(850)													
Net Income		(169)	31	81	331	31	331	331	331	31	331	31	31	1,722	233	1,489												
With 5% Admin & 5% Overhead		10,655	(2,420)	(2,290)	(2,718)	(1,496)	(2,171)	(3,160)	(949)	(2,411)	(2,430)	(1,911)	(2,783)	(14,082)														
Net Income w/o Grants & Depr.		(169)	31	81	331	31	331	331	331	31	331	31	31	1,722														
With 5% Admin & 5% Overhead w/o G&D		(4,345)	(2,420)	(2,290)	(2,718)	(1,496)	(2,171)	(3,160)	(949)	(2,411)	(2,430)	(1,911)	(1,936)	(28,235)														

31-ELECTRICAL DEPT.

													2017-2018															
													Total	Budget	Difference													
													July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference	
<b>Revenue</b>																												
531-5210	PERMITS-ELECTRICAL	-	-	-	-	-	-	-	-	-	-	-	-	1227	(1,227)													
531-5411	SALES - ELECTRICITY	237,657	247,936	251,643	202,028	150,838	198,924	184,241	191,366	173,668	164,619	139,054	233,799	2,375,773	2465321	(89,548)												
531-5413	SALES NIGHT LIGHT	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	2,456	29,472	29341	131												
531-5414	ELECTRIC SERVICE FEES	375	375	375	375	375	375	375	375	375	375	375	375	4,500	8875	(4,375)												
531-5415	SUPPLY SALES - ELECTRICIT	63	63	63	63	63	63	63	63	63	63	63	63	756		756												
531-5500	GRANT RECEIPTS-ELEC DEPT	350,000	-	-	-	-	-	-	-	-	-	-	-	350,000	350000	-												
531-5620	MISC. INCOME - ELECTRIC	-	-	-	-	-	8,850	-	-	-	-	-	-	8,850	4600	4,250												
<b>Total Revenue</b>		<b>590,551</b>	<b>250,830</b>	<b>254,537</b>	<b>204,922</b>	<b>153,732</b>	<b>210,668</b>	<b>187,135</b>	<b>194,260</b>	<b>176,562</b>	<b>167,513</b>	<b>141,948</b>	<b>236,693</b>	<b>2,769,351</b>	<b>2,859,364</b>	<b>(90,013)</b>												
<b>Expense</b>																												
631-6140	FICA TAXES	1,290	1,290	1,290	1,290	1,290	1,290	1,290	1,290	1,290	1,290	1,290	1,290	15,474		15,474												
631-6142	GROUP HEALTH & LIFE INSURA	3,326	3,326	3,326	3,326	3,326	3,326	3,326	3,326	3,326	3,326	3,326	3,326	39,914	68987	(29,073)												
631-6143	WORKER'S COMPENSATION	-	-	-	4,553	-	-	-	-	-	-	-	-	4,553	4661	(108)												
631-6146	PENSION EXPENSE	1,335	1,335	1,335	1,335	1,335	1,335	1,335	1,335	1,335	1,335	1,335	1,335	16,026		16,026												
631-6147	UNEMPLOYMENT TAX-ELEC DEPT	-	-	-	-	-	-	34	-	-	-	-	-	34		34												
631-6150	SALARIES-ELECTRIC	4,428	4,428	4,428	4,428	4,428	4,428	4,428	4,428	4,428	4,428	4,428	4,428	53,141		53,141												
631-6151	WAGES/ELECTRICAL	12,428	12,428	12,428	12,428	12,428	12,428	12,428	12,428	12,428	12,428	12,428	12,428	149,139	163773	(14,634)												
631-6210	PROFESSIONAL SERVICES	11,500	520	-	-	-	-	-	-	-	-	-	-	12,020	12967	(947)												
631-6230	PURCHASES ELECTRICITY	120,688	120,688	120,688	120,688	120,688	120,688	120,688	120,688	120,688	120,688	120,688	120,688	1,448,253	1625730	(177,477)												
631-6241	UTILITY EXPENSE--ELECTRICA	2,739	2,739	2,739	2,739	2,739	2,739	2,739	2,739	2,739	2,739	2,739	2,739	32,865	35858	(2,993)												
631-6250	MAIN & REPAIR	2,000	-	-	1,500	-	-	1,500	-	-	500	-	-	5,500	250	5,250												
631-6251.011	REPAIR & MAIN - HAND HELD	-	-	-	-	-	-	-	-	-	-	-	-	-	10327	(10,327)												
631-6251.102	VEHICLE REPAIR AND MAINTEN	1,000	-	-	1,000	-	-	500	-	-	-	-	-	2,500		2,500												
631-6251.104	VEHICLE REPAIR AND MAINTEN	500	-	3,000	-	-	-	-	-	-	-	-	-	3,500		3,500												
631-6251.471	VEHICLE MAINTENANCE #471	300	-	-	-	-	-	-	-	-	-	-	-	300		300												
631-6251.501	VEHICLE MAINTENANCE #501	100	-	-	-	-	-	-	-	-	-	-	-	100		100												
631-6251.567	2009 DIGGER TRUCK #567	1,500	-	-	-	-	-	-	-	-	-	-	-	1,500		1,500												
631-6251.601	VEHICLE MAINT-2004 BUCKET	1,500	-	3,000	-	-	-	-	-	-	-	-	-	4,500		4,500												
631-6251.610	VEH.MAINT-'07 CHEV.3/4T.EL	500	-	-	-	-	-	-	-	-	-	-	-	500		500												
631-6272	TELEPHONE/CELLULAR PHONE	51	51	51	51	51	51	51	51	51	51	51	51	612		612												
631-6332	OFFICE SUPPLIES	-	-	-	-	-	-	-	-	-	-	-	-	-		-												
631-6333	DEPARTMENTAL SUPPLIES	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	65,000	42023	22,977												
631-6336	DUES AND SUBSCRIPTIONS	440	-	-	-	-	-	-	-	-	-	-	-	440	439	1												
631-6339	LEGAL NOTICES/ELECTRICAL D	-	-	-	-	-	-	-	-	-	-	-	-	-		-												
631-6711	FUEL	500	500	500	500	500	500	500	500	500	500	500	500	6,000	4042	1,958												
631-6720	INS/PROP/LIBILITY	-	-	-	3,021	-	-	-	-	-	-	-	-	3,021	2950	71												
631-6721	ELECTRICAL - DEPRECIATION	-	-	-	-	-	-	-	-	-	-	-	66,739	66,739	46572	20,167												
631-6723	TRAINING EXPENSE	2,000	-	3,000	-	-	-	-	-	-	-	-	-	5,000	1920	3,080												
631-6724	UNIFORM EXPENSE	156	156	156	156	156	156	156	156	156	156	156	156	1,872		1,872												
631-6793	TRAVEL EXPENSE	1,500	-	2,000	-	-	-	-	-	-	-	-	-	3,500	1500	2,000												
631-6799	MISCELLANEOUS EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	100	(100)												
<b>Total Expense</b>		<b>175,198</b>	<b>152,878</b>	<b>163,358</b>	<b>162,432</b>	<b>152,358</b>	<b>152,358</b>	<b>154,392</b>	<b>152,358</b>	<b>152,358</b>	<b>152,858</b>	<b>152,358</b>	<b>219,097</b>	<b>1,942,002</b>	<b>2,022,099</b>	<b>(80,097)</b>												
<b>Net Income</b>		<b>415,353</b>	<b>97,952</b>	<b>91,179</b>	<b>42,490</b>	<b>1,374</b>	<b>58,310</b>	<b>32,744</b>	<b>41,902</b>	<b>24,204</b>	<b>14,655</b>	<b>(10,410)</b>	<b>17,596</b>	<b>827,348</b>	<b>837,265</b>	<b>(9,917)</b>												
With 16% Admin & 10% Overhead		453,927	93,468	86,930	36,564	264	53,598	25,084	41,165	19,625	9,155	(13,285)	12,870	819,364														
Net Income w/o Grants & Depr.		<b>65,353</b>	<b>97,952</b>	<b>91,179</b>	<b>42,490</b>	<b>1,374</b>	<b>58,310</b>	<b>32,744</b>	<b>41,902</b>	<b>24,204</b>	<b>14,655</b>	<b>(10,410)</b>	<b>84,335</b>	<b>544,087</b>														
With 16% Admin & 10% Overhead w/o G&D		55,927	93,468	86,930	36,564	264	53,598	25,084	41,165	19,625	9,155	(13,285)	81,304	489,798														

32-GAS DEPT.

													2017-2018			
		July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference
<b>Revenue</b>																
532-5411	SALES - GAS	23,462	23,462	23,462	23,462	23,462	23,462	23,462	23,462	23,462	23,462	23,462	23,462	281,549	258,213	23,336
532-5413	GAS SERVICE FEES	500	-	-	-	-	-	-	-	-	-	-	-	500		500
532-5414	TAP FEES - GAS	-	-	-	-	-	-	-	-	-	-	-	-	-	600	(600)
532-5415	SUPPLY SALES-GAS	-	-	-	-	-	-	-	-	-	-	-	-	-		-
532-5620	MISC REVENUE-GAS	-	-	-	-	-	-	-	-	-	-	-	-	-		-
<b>Total Revenue</b>		<b>23,962</b>	<b>23,462</b>	<b>23,462</b>	<b>23,462</b>	<b>23,462</b>	<b>23,462</b>	<b>23,462</b>	<b>23,462</b>	<b>23,462</b>	<b>23,462</b>	<b>23,462</b>	<b>23,462</b>	<b>282,049</b>	<b>258,813</b>	<b>23,236</b>
<b>Expense</b>																
632-6140	PAYROLL TAXES	271	271	271	271	271	271	271	271	271	271	271	271	3,254		3,254
632-6142	GROUP HEALTH/LIFE/DENTAL	1,203	1,203	1,203	1,203	1,203	1,203	1,203	1,203	1,203	1,203	1,203	1,203	14,436	25,872	(11,436)
632-6143	WORKER'S COMPENSATION	-	-	-	826	-	-	-	-	-	-	-	-	826	1,565	(739)
632-6146	PENSION EXPENSE	281	281	281	281	281	281	281	281	281	281	281	281	3,371		3,371
632-6150	SALARIES-GAS	-	-	-	-	-	-	9	-	-	-	-	-	9		9
632-6151	WAGES	3,544	3,544	3,544	3,544	3,544	3,544	3,544	3,544	3,544	3,544	3,544	3,544	42,533	56,572	(14,039)
632-6210	PROFESSIONAL SERVICES	-	2,004	-	-	1,050	28	11	-	-	532	14	-	3,639	2,818	821
632-6230	PURCHASES-GAS	6,518	6,518	6,518	6,518	6,518	6,518	6,518	6,518	6,518	6,518	6,518	6,518	78,219	76,397	1,822
632-6240	PURCHASED ELECTRICITY	39	39	39	39	39	39	39	39	39	39	39	39	468	457	11
632-6250	MAINT. & REPAIR	550	-	-	-	-	-	-	-	-	-	-	-	550	75	475
632-6272	GAS EMERGENCY PHONE	-	-	-	-	-	-	-	-	-	-	-	-	-	334	(334)
632-6333	DEPARTMENTAL SUPPLIES	583	583	583	583	583	583	583	583	583	583	583	583	7,000	6,034	966
632-6336	DUES AND SUBSCRIPTIONS	1,105	-	435	-	117	-	220	-	1,235	617	563	-	4,292	2,212	2,080
632-6339	LEGAL NOTICES/GAS	-	-	-	-	-	-	-	-	-	275	-	-	275	226	49
632-6520	INTEREST EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
632-6711	FUEL EXPENSE-GAS DEPT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
632-6720	Insuranc/Prop/Liab/W/C	-	-	-	675	-	-	-	-	-	-	-	-	675	653	22
632-6721	GAS - DEPRECIATION	-	-	-	-	-	-	-	-	-	-	-	3,194	3,194	3,194	-
632-6723	TRAINING EXPENSE	1,250	-	1,000	-	-	-	-	-	-	-	-	-	2,250	200	2,050
632-6724	UNIFORM EXPENSE/GAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
632-6741	PERMITS/GAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
632-6799	MISCELLANEOUS EXPENSE	-	-	400	-	-	-	-	-	-	-	-	-	400	100	300
<b>Total Expense</b>		<b>15,345</b>	<b>14,444</b>	<b>14,275</b>	<b>13,941</b>	<b>13,607</b>	<b>12,468</b>	<b>12,680</b>	<b>12,440</b>	<b>13,675</b>	<b>13,864</b>	<b>13,017</b>	<b>15,634</b>	<b>165,392</b>	<b>176,709</b>	<b>(11,317)</b>
<b>Net Income</b>		<b>8,617</b>	<b>9,018</b>	<b>9,187</b>	<b>9,521</b>	<b>9,855</b>	<b>10,994</b>	<b>10,782</b>	<b>11,022</b>	<b>9,787</b>	<b>9,598</b>	<b>10,445</b>	<b>7,828</b>	<b>116,657</b>	<b>82,104</b>	<b>34,553</b>
With 13% Admin & 14% Overhead		36,105	2,086	2,467	957	5,255	3,939	1,122	7,136	2,900	1,865	4,841	(202)	68,468		
Net Income w/o Grants & Depr.		<b>8,617</b>	<b>9,018</b>	<b>9,187</b>	<b>9,521</b>	<b>9,855</b>	<b>10,994</b>	<b>10,782</b>	<b>11,022</b>	<b>9,787</b>	<b>9,598</b>	<b>10,445</b>	<b>11,022</b>	<b>119,851</b>		
With 13% Admin & 14% Overhead w/o G&D		(2,895)	2,086	2,467	957	5,255	3,939	1,122	7,136	2,900	1,865	4,841	5,365	35,035		

33-WATER DEPT.

													2017-2018			
		July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference
<b>Revenue</b>																
533-5411	SALES - WATER	39,610	40,693	40,128	36,971	35,934	36,952	35,327	36,188	35,432	36,766	34,430	39,962	448,392	314,713	133,679
533-5412	SALES - G.M. WATER	27,081	27,081	27,081	27,081	27,081	27,081	27,081	27,081	27,081	27,081	27,081	27,081	324,972	291,189	33,783
533-5413	SALES - CITY INTERNAL USAGE	2,390	2,202	2,551	2,293	2,293	2,349	2,349	2,255	2,522	2,410	1,695	2,288	27,597		27,597
533-5414	TAP FEES - WATER	300	-	-	-	-	300	-	-	-	-	-	-	600	650	(50)
533-5415	SUPPLY SALES - WATER	-	-	-	-	-	-	-	-	-	-	-	-	-		-
533-5420	WATER SERVICE FEES	-	-	-	-	-	500	-	-	-	-	-	-	500		500
533-5500	WATER TANK GRANT RECEIPTS	-	-	-	-	-	-	-	-	-	-	-	-	-		-
533-5550	GRANT RECPTS TCF-POLYMER PROJ	75,000	-	-	-	-	-	-	-	-	-	-	-	75,000	75,000	-
533-5620	MISC. REVENUE-WATER	-	-	-	-	-	-	-	-	-	-	-	-	-	500	(500)
<b>Total Revenue</b>		<b>144,381</b>	<b>69,976</b>	<b>69,760</b>	<b>66,345</b>	<b>65,308</b>	<b>67,182</b>	<b>64,757</b>	<b>65,524</b>	<b>65,035</b>	<b>66,257</b>	<b>63,206</b>	<b>69,331</b>	<b>877,061</b>	<b>682,052</b>	<b>195,009</b>
<b>Expense</b>																
633-6143	WORKER'S COMPENSATION	-	-	-	1,121	-	-	-	-	-	-	-	-	1,121	2,989	(1,868)
633-6210	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	460	460	460	-
633-6240	PURCHASED ELECTRICITY	-	-	-	-	-	-	-	-	-	-	-	-	-		-
633-6241	UTILITY EXPENSE/PUMP STATI	1,397	1,274	983	1,091	1,091	1,222	1,187	1,059	1,157	1,074	1,276	1,201	14,012	15,062	(1,050)
633-6250	MAINTENANCE & REPAIR	-	-	-	-	-	-	-	-	-	-	-	-	-	150	(150)
633-6251.503	VEH.MAINT/REPAIR-ONAN GENE	-	-	-	125	-	-	-	-	-	-	-	-	125	125	-
633-6272	TELEPHONE & TELEGRAPH	38	38	38	39	39	38	38	38	38	38	38	38	461	460	1
633-6333	DEPARTMENTAL SUPPLIES	542	542	542	542	542	542	542	542	542	542	542	542	6,504	7,107	(603)
633-6335	RENTAL- WTR DEPT.	-	-	-	-	-	-	-	-	-	-	-	-	-		-
633-6336	DUES & SUBSCRIPTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	75	(75)
633-6339	LEGAL NOTICES & ADVERTISIN	-	-	-	-	-	-	-	-	-	-	-	-	-		-
633-6520	INTEREST EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-		-
633-6711	GASOLINE	13	13	13	13	13	13	13	13	13	13	13	13	156	424	(268)
633-6720	INS/PROP./LIABILITY	-	-	-	1,988	-	-	-	-	-	-	-	-	1,988	1,498	490
633-6721	WATER - DEPRECIATION	-	-	-	-	-	-	-	-	-	-	-	18,017	18,017	25,303	(7,286)
633-6723	TRAINING EXPENSE - WTR	-	-	500	-	500	-	500	-	-	-	-	-	1,500	235	1,265
633-6793	TRAVEL EXPENSES	-	-	200	-	150	-	150	-	-	-	-	-	500	150	350
633-6799	MISCELLANEOUS EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	50	(50)
<b>Total Expense</b>		<b>1,990</b>	<b>1,868</b>	<b>2,276</b>	<b>4,919</b>	<b>2,335</b>	<b>1,816</b>	<b>2,431</b>	<b>1,652</b>	<b>1,750</b>	<b>1,667</b>	<b>1,869</b>	<b>20,271</b>	<b>44,844</b>	<b>54,088</b>	<b>(9,244)</b>
<b>Net Income</b>		<b>142,391</b>	<b>68,108</b>	<b>67,483</b>	<b>61,426</b>	<b>62,973</b>	<b>65,367</b>	<b>62,326</b>	<b>63,871</b>	<b>63,285</b>	<b>64,590</b>	<b>61,337</b>	<b>49,060</b>	<b>832,218</b>	<b>627,964</b>	<b>204,254</b>
With 8% Admin & 10% Overhead		158,398	63,067	62,577	55,272	59,271	60,265	55,571	60,705	58,300	59,061	57,117	43,131	792,734		
Net Income w/o Grants & Depr.		<b>67,391</b>	<b>68,108</b>	<b>67,483</b>	<b>61,426</b>	<b>62,973</b>	<b>65,367</b>	<b>62,326</b>	<b>63,871</b>	<b>63,285</b>	<b>64,590</b>	<b>61,337</b>	<b>67,077</b>	<b>775,235</b>		
With 8% Admin & 10% Overhead w/o G&D		59,398	63,067	62,577	55,272	59,271	60,265	55,571	60,705	58,300	59,061	57,117	62,843	713,446		

34-SEWER DEPT.

													2017-2018															
													July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference	
<b>Revenue</b>																												
534-5210	PERMITS-SEWER	250	-	-	-	-	-	-	-	-	-	-	250	625	(375)													
534-5411	SALES - SEWER	23,762	24,946	25,074	23,631	23,180	23,753	22,661	23,500	22,578	23,709	21,651	24,570	283,015	223734	59,281												
534-5414	TAP FEES - SEWER	-	-	-	-	-	300	-	-	-	-	-	-	300	679	(379)												
534-5415	SUPPLY SALES - SEWER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
534-5420	SEWER SERVICE FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	600	(600)												
534-5430	SLUDGE DISPOSAL FEE	2,244	1,296	1,872	1,355	2,505	1,059	1,266	1,317	1,182	1,257	1,903	2,055	19,310	20809	(1,499)												
534-5470	GRANT RECPTS TCF-POLYMER PROJ	75,000	-	-	-	-	-	-	-	-	-	-	-	75,000	175000	(100,000)												
534-5620	MISC. INCOME-SEWER	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-												
Total Revenue		101,256	26,242	26,946	24,985	25,685	25,112	23,927	24,817	23,760	24,965	23,554	26,625	377,875	421,447	(43,572)												
<b>Expense</b>																												
634-6140	FICA TAXES	280	280	280	280	280	280	280	280	280	280	280	280	3,359		3,359												
634-6142	GROUP HEALTH AND LIFE INS	909	909	909	909	909	909	909	909	909	909	909	909	10,905	17007	(6,102)												
634-6143	WORKERS COMP INS-SEWER	-	-	-	3,950	-	-	-	-	-	-	-	-	3,950	2846	1,104												
634-6146	PENSION EXPENSE	585	585	585	585	585	585	585	585	585	585	585	585	7,016		7,016												
634-6147	UNEMPLOYMENT TAX-SEWER	-	-	-	-	-	-	9	-	-	-	-	-	9		9												
634-6150	SALARIES-SEWER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
634-6151	WAGES	3,659	3,659	3,659	3,659	3,659	3,659	3,659	3,659	3,659	3,659	3,659	3,659	43,904	42221	1,683												
634-6210	PROFESSIONAL SERVICES	467	467	467	467	467	467	467	467	467	467	467	467	5,604	7940	(2,336)												
634-6220	SLUDGE DISPOSAL FEE	350	350	350	350	350	350	350	350	350	350	350	350	4,200		4,200												
634-6240	PURCHASED ELECTRICITY	142	164	137	142	157	213	202	232	181	207	199	146	2,121	1975	146												
634-6241	UTILITY EXPENSE - SEWER	4,188	3,789	4,358	4,075	4,075	2,077	6,678	4,260	4,568	4,376	2,949	3,947	49,341	52619	(3,278)												
634-6250	MAINTENANCE & REPAIR	2,625	2,625	2,625	2,625	2,625	2,625	2,625	2,625	2,625	2,625	2,625	2,625	31,500	18990	12,510												
634-6251.634	VEHICLE MAINTENANCE & REPA	250	-	-	-	-	-	-	-	-	-	-	-	250		250												
634-6251.712	REPAIR & MAINT GENERATOR	100	-	-	-	-	-	-	-	-	-	-	-	100		100												
634-6251.755	VEHICLE MAINTENANCE & REPA	500	-	-	-	-	-	-	-	-	-	-	-	500		500												
634-6272	TELEPHONE & TELEGRAPH	148	148	148	148	148	148	148	148	148	148	148	148	1,774	1772	2												
634-6332	OFFICE SUPPLIES-SEWER PLAN	25	25	25	25	25	25	25	25	25	25	25	25	300		300												
634-6333	DEPARTMENTAL SUPPLIES	958	958	958	958	958	958	958	958	958	958	958	958	11,496	10800	696												
634-6335	SEWER DEPT.-RENTAL	85	85	85	85	85	85	85	265	85	85	85	85	1,200		1,200												
634-6336	DUES& SUBSCR. /SEWER PLANT	-	500	-	-	-	-	-	-	-	-	-	-	500	500	-												
634-6337	CHLORINE - SEWER PLANT	267	267	267	267	267	267	934	267	267	267	267	267	3,871		3,871												
634-6338	DUES & SUBSCRIPTIONS	725	-	-	-	-	-	-	-	-	-	-	-	725	4471	(3,746)												
634-6339	LEGAL NOTICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
634-6344	SEWER TREATMENT CHEMICALS	710	710	710	710	710	710	710	710	710	710	710	710	8,520	12368	(3,848)												
634-6520	INTEREST EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	17775	(17,775)												
634-6522	INTEREST BONDS	-	-	8,685	-	-	-	-	-	8,685	-	-	-	17,370		17,370												
634-6711	FUEL	100	100	100	100	100	100	100	100	100	100	100	100	1,200	1119	81												
634-6720	INS/PROP/LIABILITY	-	-	-	4,040	-	-	-	-	-	-	-	-	4,040	4190	(150)												
634-6721	SEWER - DEPRECIATION	-	-	-	-	-	-	-	-	-	-	-	93,393	93,393	96904	(3,511)												
634-6723	TRAINING EXPENSE	-	1,000	-	-	1,000	-	-	1,000	-	-	-	-	3,000	1502	1,498												
634-6724	UNIFORM EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
634-6740	SWR ANALYSIS LAB FEES	533	533	533	533	533	533	533	533	533	533	533	533	6,396		6,396												
634-6793	TRAVEL EXPENSE	-	250	-	-	250	-	-	250	-	-	-	-	750	1351	(601)												
634-6799	MISCELLANEOUS EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	755	(755)												
Total Expense		17,605	17,403	24,879	23,907	17,182	13,990	19,255	17,442	25,314	16,283	14,848	109,186	317,294	297,105	20,189												
Net Income		83,651	8,840	2,067	1,079	8,502	11,122	4,671	7,375	(1,554)	8,683	8,706	(82,561)	60,581	124,342	(63,761)												
With 10% Admin & 15% Overhead		102,020	1,138	(5,457)	(8,210)	2,300	3,371	(5,235)	2,018	(9,133)	382	2,042	(91,756)	(6,519)														
Net Income w/o Grants & Depr.		8,651	8,840	2,067	1,079	8,502	11,122	4,671	7,375	(1,554)	8,683	8,706	10,832	78,974														
With 10% Admin & 15% Overhead w/o G&D		(2,980)	1,138	(5,457)	(8,210)	2,300	3,371	(6,335)	2,018	(9,133)	382	2,042	4,180	(15,583)														

35-OVERHEAD

														2017-2018															
														July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference	
<b>Revenue</b>																													
535-5210	PERMITS/UTILITY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
535-5300	BAD DEBT RECOVERY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
535-5415	SUPPLY SALES/OVERHEAD	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	4,896		4,896				
535-5418	TRIP CHARGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
535-5419	RECONNECT FEES	270	270	270	270	270	270	270	270	270	270	270	270	270	270	270	270	270	270	270	270	270	3,240		3,240				
535-5420	PROCEEDS/LEASE/PURCHASE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	223000	(223,000)				
535-5421	LATE CHARGES	2,155	2,155	2,155	2,155	2,155	2,155	2,155	2,155	2,155	2,155	2,155	2,155	2,155	2,155	2,155	2,155	2,155	2,155	2,155	2,155	2,155	25,860	41490	(15,630)				
535-5515	NSF CHECK CHARGE	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	720		720				
535-5610	INTEREST EARNINGS	908	904	2,327	908	904	2,439	908	904	2,396	908	904	2,300	16,710	9711	6,999							16,710	9711	6,999				
535-5620	MISCELLANEOUS REVENUE	-	-	200	-	-	200	-	-	200	-	-	600	10107	(9,507)								600	10107	(9,507)				
535-5630	CREDIT CARD PROC FEES-UTIL	100	100	100	100	100	100	100	100	100	100	100	100	1,200									1,200		1,200				
<b>Total Revenue</b>		<b>3,901</b>	<b>3,897</b>	<b>5,520</b>	<b>3,901</b>	<b>3,897</b>	<b>5,632</b>	<b>3,901</b>	<b>3,897</b>	<b>5,589</b>	<b>3,901</b>	<b>3,897</b>	<b>5,293</b>	<b>53,226</b>	<b>284,308</b>	<b>(231,082)</b>													
<b>Expense</b>																													
635-6140	FICA TAXES	3,030	3,030	3,030	3,030	3,030	3,030	3,030	3,030	3,030	3,030	3,030	3,030	36,366		36,366									36,366				
635-6142	GROUP HEALTH/LIFE/DENTAL	8,380	8,380	8,380	8,380	8,380	8,380	8,380	8,380	8,380	8,380	8,380	8,380	100,562	144597	(44,035)									(44,035)				
635-6143	WORKER'S COMPENSATION	-	-	-	-	-	-	-	-	-	-	-	-	-	2633	(2,633)									(2,633)				
635-6146	PENSION EXPENSE	3,220	3,220	3,220	3,220	3,220	3,220	3,220	3,220	3,220	3,220	3,220	3,220	38,641		38,641									38,641				
635-6147	UNEMPLOYMENT TAXES	-	-	-	-	-	-	88	-	-	-	-	-	88		88									88				
635-6150	SALARIES-OVERHEAD	15,180	15,180	15,180	15,180	15,180	15,180	15,180	15,180	15,180	15,180	15,180	15,180	182,165		182,165									182,165				
635-6151	WAGES	24,434	24,434	24,434	24,434	24,434	24,434	24,434	24,434	24,434	24,434	24,434	24,434	293,205	324804	(31,599)									(31,599)				
635-6210	PROFESSIONAL SERVICES	-	-	-	-	-	-	-	400	-	-	-	-	400	791	(391)									(391)				
635-6225	CREDIT CARD PROCESSING FEE	600	600	600	600	600	600	600	600	600	600	600	600	7,200		7,200									7,200				
635-6240	POSTAGE	190	190	190	190	190	190	190	190	190	190	190	190	2,280	2440	(160)									(160)				
635-6241	UTILITY EXPENSE - SHOP	608	608	608	608	608	608	608	608	608	608	608	608	7,296	7599	(303)									(303)				
635-6250	MAINTENANCE & REPAIR	293	293	1,793	4,358	293	1,793	3,293	293	293	293	293	293	13,585	9498	4,087									4,087				
635-6251.220	VEHICLE REPAIR AND MAINTEN	50	-	-	-	-	-	-	-	-	-	-	-	50	6227	(6,177)									(6,177)				
635-6251.325	VEH. REPAIR & MAINT - #325	400	-	-	-	-	-	-	-	-	-	-	-	400		400									400				
635-6251.436	VEHICLE REPAIR AND MAINTEN	700	-	-	-	-	-	-	-	-	-	-	-	700		700									700				
635-6251.444	VEHICLE REPAIR AND MAINTEN	250	-	-	-	-	-	-	-	-	-	-	-	250		250									250				
635-6251.504	MAINT.-JOHN DEERE TRACTOR	750	-	-	-	-	-	-	-	-	-	-	-	750		750									750				
635-6251.522	VEHICLE MAINTENANCE #522	150	-	-	-	-	-	-	-	-	-	-	-	150		150									150				
635-6251.525	VEHICLE MAINT-J D TRACTOR	100	-	-	-	-	-	-	-	-	-	-	-	100		100									100				
635-6251.530	VEH REPAIR&MAINT-FORKLIFT#	100	-	-	-	-	-	-	-	-	-	-	-	100		100									100				
635-6251.568	REP/MAINT-.98 DITCH WITCH	50	-	-	-	-	-	-	-	-	-	-	-	50		50									50				
635-6251.597	VEH.MAINT-LINCOLN WELDING	25	-	-	-	-	-	-	-	-	-	-	-	25		25									25				
635-6251.600	VEH. MAINT-580M CASE BACKH	750	-	-	-	-	-	-	-	-	-	-	-	750		750									750				
635-6251.613	Equip Repair&Mntce-Chipper	150	-	-	-	-	-	-	-	-	-	-	-	150		150									150				
635-6251.618	VEHICLE REPAIR&MAINT--#618	300	-	-	-	-	-	-	-	-	-	-	-	300		300									300				
635-6251.645	VEH. MAINT.-INTERN'L DUMP	1,500	-	-	-	-	-	-	-	-	-	-	-	1,500		1,500									1,500				
635-6251.713	VEHICLE MAINT/ '00 FORD F6	850	-	-	-	-	-	-	-	-	-	-	-	850		850									850				
635-6251.731	Maint&Repair-Hustl.mower 7	100	-	-	-	-	-	-	-	-	-	-	-	100		100									100				
635-6251.733	Veh.Mtnce-2010 Trailm.Trai	200	-	-	-	-	-	-	-	-	-	-	-	200		200									200				
635-6251.734	Veh.Mtnce-2011 Bobcat Mini	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000		1,000									1,000				
635-6251.740	Veh.Mtnce-2014 GMC Trk #74	400	-	-	-	-	-	-	-	-	-	-	-	400		400									400				
635-6251.760	Repair&Mtnce-Tr Utility T	100	-	-	-	-	-	-	-	-	-	-	-	100		100									100				
635-6251.773	VEH REPAIR & MAINT/MOWER	100	-	-	-	-	-	-	-	-	-	-	-	100		100									100				
635-6251.775	Repair&Mtnce-Hustler Mower	100	-	-	-	-	-	-	-	-	-	-	-	100		100									100				
635-6251.776	VEH REPAIR & MAINT/'11 SIE	250	-	-	-	-	-	-	-	-	-	-	-	250		250									250				
635-6251.779	Veh Mtnce-#779-2012 GMC Tr	200	-	-	-	-	-	-	-	-	-	-	-	200		200									200				
635-6251.780	VEH MAINT#780 2004 GMC DUMPTR	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000		1,000									1,000				

635-6272	TELEPHONE - WAREHOUSE	51	51	51	51	51	51	51	51	51	51	51	51	612	3213	(2,601)
635-6332	OVERHEAD-OFFICE SUPPLIES	-	-	-	-	500	-	-	-	-	-	-	-	500	362	138
635-6333	DEPARTMENTAL SUPPLIES	2,291	2,291	2,291	2,291	2,291	2,291	2,291	2,291	2,291	2,291	2,291	2,291	27,492	27,457	35
635-6335	RENTAL	94	94	94	94	94	94	94	94	94	94	94	94	1,128		1,128
635-6336	DUES & SUBSCRIPTIONS	-	-	-	-	-	-	-	-	-	-	-	-	-		-
635-6339	LEGAL NOTICES & ADVERTISIN	-	-	-	-	-	-	-	-	-	-	-	-	-	89	(89)
635-6401	CAPITOL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-		-
635-6520	INTEREST EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-		-
635-6522	INTEREST - BONDS	-	-	-	-	-	-	-	-	-	-	-	-	-		-
635-6711	FUEL	1,550	1,514	1,285	1,107	993	677	949	1,074	1,127	1,107	1,150	1,293	13,825	11,671	2,154
635-6720	INSURANCE	-	-	-	4,188	-	-	-	-	-	-	-	-	4,188	4,166	22
635-6721	DEPRECIATION-OVERHEAD	-	-	-	-	-	-	-	-	-	-	-	16,951	16,951	15,491	1,460
635-6723	TRAINING EXPENSE	-	-	-	-	6,990	-	-	-	-	-	-	-	6,990	7,044	(54)
635-6724	UNIFORM EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	10,985	(10,985)
635-6793	TRAVEL EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	40	(40)
635-6799	MISCELLANEOUS EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	12,994	(12,994)
635-6800	PENALTIES	-	-	-	-	-	-	-	-	-	-	-	-	-		-
635-6801	BAD DEBT EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-		-
	Total Expense	69,497	59,886	61,157	67,732	66,855	60,549	62,409	59,847	59,499	59,479	59,522	76,616	763,048	592,101	170,947
	Net Income	(65,596)	(55,989)	(55,637)	(63,831)	(62,958)	(54,917)	(58,508)	(55,950)	(53,910)	(55,578)	(55,625)	(71,323)	(709,822)	(307,793)	(402,029)
	Net Income w/o Grants & Depr.	<b>(65,596)</b>	<b>(55,989)</b>	<b>(55,637)</b>	<b>(63,831)</b>	<b>(62,958)</b>	<b>(54,917)</b>	<b>(58,508)</b>	<b>(55,950)</b>	<b>(53,910)</b>	<b>(55,578)</b>	<b>(55,625)</b>	<b>(54,372)</b>	<b>(692,871)</b>		



36-WATER PLANT DEPT.

													2017-2018				
		July	August	September	October	November	December	January	February	March	April	May	June	Total	Budget	Difference	
<b>Revenue</b>																	
536-5560	Grant Rcpts-CDBG Tank Coating	255,987	-	-	-	-	-	-	-	-	-	-	-	255,987	275000	(19,013)	
536-5620	MISC. INCOME - WATER PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue		255,987	-	-	-	-	-	-	-	-	-	-	-	255,987	275,000	(19,013)	
<b>Expense</b>																	
636-6140	FICA TAXES	629	629	629	629	629	629	629	629	629	629	629	629	7,544		7,544	
636-6142	GROUP HEALTH & LIFE INSURA	2,151	2,151	2,151	2,151	2,151	2,151	2,151	2,151	2,151	2,151	2,151	2,151	25,817	51792	(25,975)	
636-6143	WORKER'S COMPENSATION	-	-	-	8,626	-	-	-	-	-	-	-	-	8,626	2989	5,637	
636-6146	PENSION EXPENSE	668	668	668	668	668	668	668	668	668	668	668	668	8,011		8,011	
636-6147	UNEMPLOYMENT TAX-WT PLANT	-	-	-	-	-	-	20	-	-	-	-	-	20		20	
636-6150	SALARIES-WATER PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
636-6151	WAGES - WATER PLANT	8,217	8,217	8,217	8,217	8,217	8,217	8,217	8,217	8,217	8,217	8,217	8,217	98,610	126101	(27,491)	
636-6210	PROFESSIONAL SERVICES	1,849	1,849	1,849	1,849	1,849	1,849	1,849	5,649	1,849	1,849	1,849	1,849	25,988	15018	10,970	
636-6213	ENGINEERING SERVICES WTR P	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
636-6230	PURCHASES-RAW WATER	2,521	2,521	2,521	2,521	2,521	2,521	2,600	2,600	2,600	2,600	2,600	2,600	30,726	28038	2,688	
636-6240	PURCHASED ELEC. WATER PLAN	2,696	2,755	2,617	2,674	2,354	2,494	3,317	3,407	3,236	2,441	2,496	2,482	32,968	32945	23	
636-6250	MAINTENANCE & REPAIR	8,200	-	-	2,500	-	-	2,500	-	-	2,500	-	-	15,700	11601	4,099	
636-6251.510	VEHICLE REPAIR AND MAINTEN	100	-	-	-	-	-	-	-	-	-	-	-	100	729	(629)	
636-6251.711	VEHICLE REPAIR & MTNCE #71	500	-	-	-	-	-	-	-	-	-	-	-	500		500	
636-6272	TELEPHONE & TELEGRAPH	272	272	272	272	272	272	272	272	272	272	272	272	3,264	3459	(195)	
636-6333	DEPARTMENTAL SUPPLIES	417	417	417	417	417	417	417	417	417	417	417	417	5,004	5607	(603)	
636-6335	RENTAL	85	85	85	85	85	85	85	85	255	170	85	85	1,275		1,275	
636-6336	DUES & SUBSCRIPTIONS	375	439	-	3,126	3,396	-	-	-	-	-	-	-	7,336	5516	1,820	
636-6337	CHLORINE-WATER PLANT	266	266	266	266	266	266	266	266	266	266	266	266	3,192		3,192	
636-6339	LEGALS & ADVERTISING	-	-	-	-	-	-	-	-	-	-	-	-	-	50	(50)	
636-6344	WATER PLANT TREATMENT CHEM	1,667	1,667	1,667	1,667	1,667	1,667	1,667	9,787	1,667	1,667	1,667	1,667	28,124	31213	(3,089)	
636-6401	Capital Outlay-Water Plant	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
636-6520	INTEREST EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
636-6711	FUEL	340	252	362	238	211	234	235	132	258	262	226	250	3,000	2712	288	
636-6720	INSURANCE WATER PLANT	-	-	-	4,796	-	-	-	-	-	-	-	-	4,796	5223	(427)	
636-6721	WATER PLANT - DEPRECIATION	-	-	-	-	-	-	-	-	-	-	-	120,667	120,667	154833	(34,166)	
636-6723	TRAINING EXPENSES	1,500	-	-	-	-	-	-	-	-	-	-	-	1,500	250	1,250	
636-6724	UNIFORM EXPENSE/WATER PLAN	-	-	-	-	-	-	-	-	-	-	-	-	-		-	
636-6740	WATER ANALYSIS LAB FEES	333	333	333	333	333	333	333	333	333	333	333	333	3,996		3,996	
636-6793	TRAVEL EXPENSE	700	-	-	-	-	-	-	-	-	-	-	-	700	200	500	
636-6799	MISCELLANEOUS EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	985	(985)	
Total Expense		33,486	22,522	22,054	41,035	25,036	21,803	25,226	34,612	22,818	24,443	21,876	142,553	437,463	479,261	(41,798)	
Net Income		222,501	(22,522)	(22,054)	(41,035)	(25,036)	(21,803)	(25,226)	(34,612)	(22,818)	(24,443)	(21,876)	(142,553)	(181,476)	(204,261)	22,785	
With 8% Admin & 10% Overhead		238,508	(27,563)	(26,960)	(47,189)	(28,738)	(26,905)	(31,981)	(37,779)	(27,803)	(29,971)	(26,095)	(148,482)	(220,960)			
Net Income w/o Grants & Depr.		<b>(33,486)</b>	<b>(22,522)</b>	<b>(22,054)</b>	<b>(41,035)</b>	<b>(25,036)</b>	<b>(21,803)</b>	<b>(25,226)</b>	<b>(34,612)</b>	<b>(22,818)</b>	<b>(24,443)</b>	<b>(21,876)</b>	<b>(21,886)</b>	<b>(316,796)</b>			
With 8% Admin & 10% Overhead w/o G&D		(41,479)	(27,563)	(26,960)	(47,189)	(28,738)	(26,905)	(31,981)	(37,779)	(27,803)	(29,971)	(26,095)	(26,120)	(378,585)			

**CITY OF HEMPHILL  
2019 - 2020 CITY BUDGET  
CAPITAL IMPROVEMENT PROJECTS**

<b>DESCRIPTION</b>	<b>AMOUNT</b>
<b><u>GOVERNMENTAL FUND:</u></b>	
1. Polymer Project - Streets	\$ 200,000.00
2. Polymer Project - Admin Cost	300,000.00
TOTAL:	\$ 500,000    \$ 500,000
 <b><u>ENTERPRISE FUND:</u></b>	
ELECTRICAL SYSTEM	
1. Upgrades to Electrical System by City Personell	\$ 35,900
2. Upgrades to Electrical System Using Contractors	15,750
3. Polymer Project - System Upgrade	350,000
Sub-Total	\$ 401,650    \$ 401,650
WATER PLANT	
1. Tank Coating Project	\$ 255,987
2. Filter Repair	18,000
Sub-Total	\$ 273,987    \$ 273,987
WASTE WATER	
1. Plant Improvements - Lift Station & Wet Well Pump	15,800
2. Polymer Project - System Upgrade	75,000
Sub-Total	\$ 90,800    \$ 90,800
WATER SYSTEM	
1. Polymer Project - System Upgrade	\$ 75,000
Sub-Total	\$ 75,000    \$ 75,000
OVERHEAD	
1. Utility Truck	\$ 43,000
2. Skid Steer with Attachments	114,600
3. Trailer for Skid Steer	5,000
Sub-Total	\$ 162,600    \$ 162,600
<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>\$ 1,504,037</b>
Less: Polymer Project Grant Funds & CDBG Grant Funds	1,255,987
<b>Total City Funds Used for Capital Improvements</b>	<b>\$ 248,050</b>

**CITY OF HEMPHILL  
2019 - 2020 CITY BUDGET  
CASH FLOW PROJECTION**

JULY 1, 2019 ESTIMATED CASH BALANCE		\$ 1,070,000
BUDGETED TOTAL CITY SURPLUS / (DEFICIT)		1,123,556
ADD: NON - CASH EXPENSE ITEMS:		
DEPRECIATION		318,962
Cash Available for Debt & Capital Improvements:	1,442,518	
LESS: ENTERPRISE FUND NON EXPENSE		
CASH USES:		
PRINCIPAL PAYMENTS ON NOTES AND BONDS		
Street Paving Debt	25,000	
Sewer Plant Debt	9,000	
VFD - New Building Loan	20,000	
	54,000	(54,000)
CAPITAL IMPROVEMENT PROJECTS - GENERAL GOVERNMENT	500,000	
ENTERPRISE FUND	1,004,037	
	1,504,037	(1,504,037)
NET CASH INCREASE / (DECREASE)		\$ (115,519)
ESTIMATED JUNE 30, 2020 CASH BALANCE		\$ 954,481

Payroll & Benefit Summary 2019 - 2020

EMPLOYEE	SALARY	BENEFITS	ALLOCATIONS:																			
			Administration 611		Police 612		Animal Control 616		Municipal Court 617		Streets 618		Electric 631		Gas 632		Sewer 634		Overhead - Utilities 635		Water Plant 636	
			salary	benefits	salary	benefits	salary	benefits	salary	benefits	salary	benefits	salary	benefits	salary	benefits	salary	benefits	salary	benefits	salary	benefits
Albrecht	\$ 32,584.61	\$ 14,479.37																				
Beall	\$ 77,136.92	\$ 21,587.24	\$ 38,568.46	\$ 10,793.62														\$ 38,568.46	\$ 10,793.62	\$ 32,584.61	\$ 14,479.37	
Beekman	\$ 31,599.67	\$ 14,125.91																\$ 31,599.67	\$ 14,125.91			
Campbell	\$ 39,559.14	\$ 15,367.70																\$ 39,559.14	\$ 15,367.70			
Cannon	\$ 43,166.67	\$ 16,032.25	\$ 21,583.33	\$ 8,016.12			\$ 21,583.33	\$ 8,016.12										\$ 43,166.67	\$ 16,032.25			
Clark	\$ 75,838.00	\$ 21,019.90																\$ 75,838.00	\$ 21,019.90			
Dorsey	\$ 64,313.64	\$ 26,051.25																\$ 64,313.64	\$ 26,051.25			
Eichler	\$ 48,082.16	\$ 16,695.92			\$ 48,082.16	\$ 16,695.92											\$ 16,078.41	\$ 6,512.81	\$ 48,082.16	\$ 16,695.92		
Gooch	\$ 45,855.08	\$ 16,275.87																\$ 45,855.08	\$ 16,275.87			
Helm	\$ 61,523.46	\$ 19,255.45																\$ 61,523.46	\$ 19,255.45			
Hunter Morgan	\$ 48,624.40	\$ 16,780.96																\$ 48,624.40	\$ 16,780.96			
Laure Morgan	\$ 100,089.25	\$ 24,529.91	\$ 50,044.63	\$ 12,264.96														\$ 100,089.25	\$ 24,529.91			
Michelle Morgan	\$ 39,762.54	\$ 15,871.57	\$ 19,881.27	\$ 7,935.78														\$ 39,762.54	\$ 15,871.57			
Mott	\$ 70,854.30	\$ 26,997.95																\$ 70,854.30	\$ 26,997.95			
Nichols	\$ 35,579.35	\$ 14,748.74																\$ 35,579.35	\$ 14,748.74			
Nunn	\$ 37,101.11	\$ 19,701.19																\$ 37,101.11	\$ 19,701.19			
Page	\$ 40,809.77	\$ 22,389.55																\$ 40,809.77	\$ 22,389.55			
Perry	\$ 48,826.94	\$ 23,600.74			\$ 48,826.94	\$ 23,600.74												\$ 48,826.94	\$ 23,600.74			
L. Phillips	\$ 38,252.48	\$ 15,165.89	\$ 19,126.24	\$ 7,582.95														\$ 38,252.48	\$ 15,165.89			
Spears	\$ 32,150.49	\$ 14,215.96																\$ 32,150.49	\$ 14,215.96			
G Stewart	\$ 40,700.18	\$ 16,016.75					\$ 10,175.05	\$ 4,004.19	\$ 10,175.05	\$ 4,004.19								\$ 40,700.18	\$ 16,016.75			
P Stewart	\$ 49,144.85	\$ 16,862.14																\$ 49,144.85	\$ 16,862.14			
Trexler	\$ 50,642.00	\$ 17,685.19			\$ 50,642.00	\$ 17,685.19												\$ 50,642.00	\$ 17,685.19			
Trojan (PT)	\$ 14,016.72	\$ 1,081.28	\$ 14,016.72	\$ 1,081.28														\$ 14,016.72	\$ 1,081.28			
West	\$ 58,797.00	\$ 18,366.69			\$ 58,797.00	\$ 18,366.69												\$ 58,797.00	\$ 18,366.69			
Williams	\$ 24,173.73	\$ 12,972.21							\$ 12,086.86	\$ 6,486.11								\$ 24,173.73	\$ 12,972.21			
Womack	\$ 43,144.58	\$ 22,755.02																\$ 43,144.58	\$ 22,755.02			
Part Time Labor	\$ -	\$ -																\$ -	\$ -			
<b>TOTALS</b>	<b>\$ 1,292,329.02</b>	<b>\$ 480,632.60</b>	<b>\$ 163,220.65</b>	<b>\$ 47,674.71</b>	<b>\$ 206,348.10</b>	<b>\$ 76,348.55</b>	<b>\$ 16,218.48</b>	<b>\$ 7,247.24</b>	<b>\$ 21,583.33</b>	<b>\$ 8,016.12</b>	<b>\$ 22,261.91</b>	<b>\$ 10,490.29</b>	<b>\$ 202,279.61</b>	<b>\$ 71,448.15</b>	<b>\$ 42,533.48</b>	<b>\$ 21,070.45</b>	<b>\$ 52,418.64</b>	<b>\$ 23,737.78</b>	<b>\$ 466,855.31</b>	<b>\$ 173,207.14</b>	<b>\$ 98,609.51</b>	<b>\$ 41,392.17</b>

Dept. Totals	Salary	Benefits	Total
611	\$ 163,220.65	\$ 47,674.71	\$ 210,895.36
612	\$ 206,348.10	\$ 76,348.55	\$ 282,696.65
616	\$ 16,218.48	\$ 7,247.24	\$ 23,465.72
617	\$ 21,583.33	\$ 8,016.12	\$ 29,599.46
618	\$ 22,261.91	\$ 10,490.29	\$ 32,752.20
631	\$ 202,279.61	\$ 71,448.15	\$ 273,727.76
632	\$ 42,533.48	\$ 21,070.45	\$ 63,603.93
634	\$ 52,418.64	\$ 23,737.78	\$ 76,156.42
635	\$ 466,855.31	\$ 173,207.14	\$ 640,062.45
636	\$ 98,609.51	\$ 41,392.17	\$ 140,001.69
<b>TOTALS</b>	<b>\$ 1,292,329.02</b>	<b>\$ 480,632.60</b>	<b>\$ 1,772,961.63</b>

CITY OF HEMPHILL  
 UTILITY RATES  
 Effective July 1, 2019

GAS – RESIDENTIAL AND COMMERCIAL: \*

MINIMUM.....	0-----500 CUBIC FEET	\$ 16.69
	500---20,000 CUBIC FEET	\$ 1.0391/ccf
	20,000 & ABOVE	\$ 0.9152/ccf

Plus or minus Energy Charge – (Power Cost Adjustment)

WATER – RESIDENTIAL: \*

MINIMUM.....	2000 GALLONS	\$ 34.00
	ALL OVER 2000 GALLONS (PER 1000 GALLONS)	\$ 4.05

WATER-COMMERCIAL

MINIMUM.....	2000 GALLONS	\$ 34.00
	3,000-20,000 GALLONS (per thousand gallons)	\$ 4.05
	21,000-50,000 GALLONS (per thousand gallons)	\$ 4.50
	51,000 GALLONS AND OVER (per thousand gallons)	\$ 5.00

Master Meter Account Minimums – Rate Determined by City Manager

ELECTRICITY: \*

	RESIDENTIAL		COMMERCIAL
MINIMUM:	0-----25 KWH- \$ 10.82		0-----25 KWH- \$ 11.90
Per KWH	26-----500 KWH- \$ 0.1103		26-----500 KWH- \$ 0.1238
Per KWH	OVER 500 KWH- \$ 0.0965		OVER 500 KWH- \$ 0.1064

Plus or minus Energy Charge – (Power Cost Adjustment)

NIGHT LIGHT: \*                   \$ 9.95 PER MONTH PER LIGHT

GARBAGE: \*

RESIDENTIAL	\$ 24.15	PER MONTH
COMMERCIAL	\$ 25.20	PER MONTH MINIMUM - WITH

HIGHER RATES ON LARGER QUANTITY CUSTOMERS. THESE RATES WILL BE DETERMINED ON AN INDIVIDUAL BASIS.

SEWER – RESIDENTIAL AND COMMERCIAL: \*

MINIMUM                                   \$ 30.00  
EXCESS OVER MONTHLY MINIMUM:

ADDITIONAL BILLING OF \$ 3.75 PER THOUSAND GALLONS OF  
METERED WATER CONSUMPTION EXCEEDING 2,000 GALLONS

Master Meter Account Minimums – Rate Determined by City Manager

CITY OF HEMPHILL, TEXAS  
ORDINANCE NUMBER #2019-001  
BUDGET ORDINANCE AND REVISIONS  
FISCAL YEAR ENDING JUNE 30, 2020

*An ordinance making appropriations for the support of the City of Hemphill for the fiscal year beginning July 1, 2019 and ending June 30, 2020, appropriating money to pay interest and principal due on the City's indebtedness; and adopting the annual budget of the City of Hemphill for the 2019-2020 fiscal year.*

*Whereas, the budget appended here as exhibit "A", for the fiscal year beginning July 1, 2019, and ending June 30, 2020, was presented to the City Council by the Mayor and City Manager and a public hearing was ordered by the City Council and a public hearing was held on Monday, June 10, 2019.*

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HEMPHILL:**

**Section 1:** *That the appropriations for the Fiscal Year beginning July 1, 2019 and ending June 30, 2020, for the support of the general government of the City of Hemphill, Texas, be fixed and determined for said terms in accordance with the expenditure shown in the City's fiscal year 2019-2020 Budget, a copy of which is appended hereto as Exhibit "A";*

**Section 2:** *That the budget, as shown in words and figures in Exhibit "A" is hereby approved in all respects and adopted as the City of Hemphill's budget for the fiscal year beginning July 1, 2019, and Ending June 30, 2020; and,*

**Section 3:** *That there is hereby appropriated the amount shown in said budget necessary to provide for the payment of the principal and interest and the retirement of the bonded debt of the City.*

**PASSED AND APPROVED THIS, THE 18<sup>th</sup> DAY OF JUNE, 2019.**

**APPROVED:**

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**Robert Hamilton, Mayor**

**ATTEST:**

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**Kelli Beall, City Secretary/Accountant**

**CITY OF HEMPHILL**  
**RESOLUTION # 2019-008**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HEMPHILL, TEXAS,  
PROVIDING FOR THE AMENDMENT OF THE RATES FOR CITY PROVIDED UTILITY  
SERVICES FOR UTILITY ACCOUNTS  
TO BE EFFECTIVE JULY 1, 2019**

**WHEREAS**, it is in the best interest for the health, safety, and welfare of the citizens of the City of Hemphill that the City’s utility services rates for its residents, businesses and customers be revised from time to time to meet operational obligations; and

**WHEREAS**, it is desirable that the City of Hemphill, while providing for said service maintain a sound financial condition; and

**WHEREAS**, it is necessary that the rates for said utility services be adjusted to achieve a sound financial position;

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HEMPHILL, TEXAS:**

1. That the rates for City provided utilities for Water and Sewer shall be increased as follows as was presented in the Budget Packet and that the rates as published on the attached utility rate schedule to be effective July 1, 2019 shall be the rates for City provided utilities:

**WATER – RESIDENTIAL: \***

MINIMUM.....	2000 GALLONS	\$ 34.00
	ALL OVER 2000 GALLONS (PER 1000 GALLONS)	\$ 4.05

**WATER-COMMERCIAL**

MINIMUM.....	2000 GALLONS	\$ 34.00
	3,000-20,000 GALLONS (per thousand gallons)	\$ 4.05
	21,000-50,000 GALLONS (per thousand gallons)	\$ 4.50
	51,000 GALLONS AND OVER (per thousand gallons)	\$ 5.00

**SEWER – RESIDENTIAL AND COMMERCIAL: \***

MINIMUM	\$ 30.00
EXCESS OVER MONTHLY MINIMUM:	

ADDITIONAL BILLING OF \$ 3.75 PER THOUSAND GALLONS OF METERED WATER CONSUMPTION EXCEEDING 2,000 GALLONS

**PASSED AND APPROVED THIS 18<sup>th</sup> DAY OF JUNE, 2019.**

\_\_\_\_\_  
Robert Hamilton, Mayor

ATTEST: \_\_\_\_\_  
Kelli Beall, City Secretary/Accountant